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Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

49

Public Accounts of Canada

1994

Volume I



Summary Report
and Financial
Statements



Government
of Canada

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du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada 1994

Volume I

**Summary Report
and Financial
Statements**

Canada

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of Canada

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of Canada



Produced by the
Government of Canada

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Volume 1

Summary Report
and Financial
Statements

Canada

To His Excellency

The Right Honourable Ramon John Hnatyshyn,
P.C., C.C., C.M.M., C.D.,
*Governor General and
Commander-in-Chief of Canada.*

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the year ended March 31, 1994.

All of which is respectfully submitted.

Arthur C. Eggleton,
President of the Treasury Board.

OTTAWA, SEPTEMBER 26, 1994

*To The Honourable David Dingwall,
Receiver General for Canada.*

Sir:

I have the honour to submit the Public Accounts of Canada for the year ended March 31, 1994.

Under section 64(1) of the *Financial Administration Act*, the Public Accounts for each fiscal year shall be prepared by the Receiver General and shall be laid before the House of Commons by the President of the Treasury Board on or before the thirty-first day of December next following the end of that year, or if the House of Commons is not then sitting, within the first fifteen days next thereafter that the House of Commons is sitting.

This annual report is presented in two volumes:

Volume I—The financial statements of Canada on which the Auditor General has expressed an opinion; the observations by the Auditor General on the financial statements of Canada; a ten-year summary of the Government's financial transactions; analyses of budgetary revenue and expenditure, and of asset and liability accounts; and various other statements.

Volume II—Details of the financial operations of the Government, segregated by ministry (Part I); and additional information and analyses (Part II).

The audited financial statements contained in Volume I are for the year ended March 31, 1994.

Respectfully submitted,

Ranald A. Quail,
Deputy Receiver General for Canada.

OTTAWA, SEPTEMBER 26, 1994

*To The Honourable Arthur C. Eggleton,
President of the Treasury Board.*

In accordance with the provisions of section 64(1) of the *Financial Administration Act*, I have the honour to transmit herewith the Public Accounts of Canada for the year ended March 31, 1994, to be laid by you before the House of Commons.

Respectfully submitted,

David Dingwall,
Receiver General for Canada.

OTTAWA, SEPTEMBER 26, 1994

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VOLUME 1

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INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in two volumes.

Volume I presents a summary analysis of the financial transactions of the Government. Its content is summarized as follows:

SECTION 1: audited financial statements of the Government of Canada;

SECTION 2: ten-year summary of the Government's financial transactions;

SECTION 3: review of budgetary revenue;

SECTION 4: review of budgetary expenditure;

SECTION 5: analysis of consolidated accounts;

SECTION 6: analysis of loans, investments and advances;

SECTION 7: analysis of specified purpose accounts;

SECTION 8: analysis of other liabilities;

SECTION 9: analysis of foreign exchange accounts;

SECTION 10: analysis of unmatured debt; and,

SECTION 11: analysis of other information related to the financial statements.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

Ministerial Reorganizations Affecting the 1993-94 Public Accounts

Major reorganizations were made to the structure and names of certain ministries in 1993-94. The following **Appendix** describes the changes made to the structure.

In addition to the changes described in the **Appendix**, the Government also made changes to the nomenclature of certain ministries. The 1993-94 Public Accounts does not make reference to the new nomenclature since newly established ministries or new names of ministries have not yet received legislative approval.

Comparative figures were reclassified to conform to the current year's structure.

APPENDIX

MINISTERIAL REORGANIZATIONS AFFECTING THE 1993-94 PUBLIC ACCOUNTS

Program, department or agency	Amalgamated with	Transferred	
		From ⁽¹⁾	To
Advisory Council on the Status of Women		Ministry of Employment and Immigration	Ministry of Communications
Canada Labour Relations Board		Ministry of Labour	Ministry of Employment and Immigration
Canada Mortgage and Housing Corporation		Ministry of Public Works	Ministry of Supply and Services
Canada Post Corporation		Ministry of Industry, Science and Technology	Ministry of Supply and Services
Canadian Centre for Occupational Health and Safety		Ministry of Labour	Ministry of Employment and Immigration
Competition Tribunal		Ministry of Consumer and Corporate Affairs	Ministry of Industry, Science and Technology
Copyright Board		Ministry of Consumer and Corporate Affairs	Ministry of Industry, Science and Technology
Department of Consumer and Corporate Affairs	Department of Industry, Science and Technology		
Department of Forestry	Department of Energy, Mines and Resources		
Department of Labour	Department of Employment and Immigration		
Department of Multiculturalism and Citizenship	Department of Communications		
Department of Public Works	Department of Supply and Services		
Department of Secretary of State ⁽²⁾		Department of Secretary of State	Department of Communications
Federal Office of Regional Development—Quebec		Ministry of National Health and Welfare	Ministry of Finance
Government Telecommunications Agency		Department of Communications	Department of Supply and Services
Hazardous Materials Information Review Commission		Ministry of Consumer and Corporate Affairs	Ministry of National Health and Welfare
Immigration and Refugee Board of Canada		Ministry of Employment and Immigration	Ministry of Secretary of State ⁽³⁾

APPENDIX

MINISTERIAL REORGANIZATIONS AFFECTING THE 1993-94 PUBLIC ACCOUNTS—*Concluded*

Program, department or agency	Amalgamated with	Transferred	
		From ⁽¹⁾	To
Immigration Program		Department of Employment and Immigration	Department of Secretary of State ⁽³⁾
National Battlefields Commission		Ministry of Environment	Ministry of Communications
National Capital Commission		Ministry of Public Works	Ministry of Communications
Northern Pipeline Agency		Privy Council	Ministry of Energy, Mines and Resources
Parks Program		Department of Environment	Department of Communications
Patented Medicine Prices Review Board		Ministry of Consumer and Corporate Affairs	Ministry of National Health and Welfare
Procurement Review Board		Ministry of Consumer and Corporate Affairs	Ministry of Finance
Public Service Commission		Ministry of Secretary of State	Ministry of Communications
Social Sciences and Humanities Research Council		Ministry of Communications	Ministry of Industry, Science and Technology
Standards Council of Canada		Ministry of Consumer and Corporate Affairs	Ministry of Industry, Science and Technology
Status of Women—Office of the Co-ordinator		Ministry of Employment and Immigration	Ministry of Communications

⁽¹⁾ Indicates where the program, department or agency was shown in the Estimates. The only exceptions are the Advisory Council on the Status of Women and the Status of Women—Office of the Co-ordinator which were shown under the Ministry of Western Economic Diversification.

⁽²⁾ Except for the Immigration Program.

⁽³⁾ Pending the establishment of the new Ministry of Citizenship and Immigration.

SECTION 1

1993-94

PUBLIC ACCOUNTS

Financial Statements of the Government of Canada and Opinions of the Auditor General

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

PREFACE TO THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

The fundamental purpose of the financial statements is to provide information to Parliament, and thus to the public, to facilitate an understanding and evaluation of the full nature and extent of the financial affairs and resources for which the Government is responsible. The financial statements reflect the financial position of the Government at the reporting date, as well as its results of operations, financial requirements and changes in financial position for the year. Two supplementary statements report transactions under the *Spending Control Act* and the *Debt Servicing and Reduction Account Act*.

The two fundamental concepts underlying the Government's accounting system are found in the Constitution Acts: first, that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund"; second, that the balance of the Fund, after certain prior charges, "shall be appropriated by the Parliament of Canada".

The right of Canada to raise taxes and revenues is contained in the Constitution Acts, and is given specific form in various Acts passed by Parliament. Revenue can be raised and moneys can be spent or borrowed by the Government only with the authority of Parliament. All receipts of money by departments and agencies must be deposited into the Consolidated Revenue Fund (CRF). All disbursements from the CRF for spending on operations, for loans, investments and advances, and for the redemption of matured debt, must be authorized by Parliament, through annual appropriation acts and other statutes.

Wholly-owned Crown corporations that are agents of Her Majesty also may borrow only as authorized by Acts of Parliament. Such Acts usually place a ceiling on the amount of borrowings that can be outstanding at any one time. Non-agent Crown corporations can borrow without specific parliamentary authority, although such borrowings are sometimes guaranteed by the Government with the authority of Parliament.

The financial statements consist of five statements and accompanying notes.

The first statement is the Statement of Transactions, which shows the extent to which cash going out from the Government exceeded cash coming in (financial requirements), and the resulting net new borrowing. The financial transactions are classified into the following categories:

- **Budgetary transactions** are all transactions with outside parties which enter into the calculation of the annual deficit or surplus of the Government, that is, tax and non-tax revenue, together with expenditures.
- **Non-budgetary transactions** are all transactions in assets and liabilities, other than those related to foreign exchange and unmatured debt.
- **Foreign exchange transactions** are all transactions in international reserves held in the Exchange Fund Account (the principal objective of which is to aid in the control and protection of the external value of the Canadian dollar), the net position of the Government with respect to the International Monetary Fund, and unmatured debt payable in foreign currencies.

- **Unmatured debt transactions** show increases or decreases in unmaturing debt, that is, the net change in amounts owing for marketable bonds, Canada savings bonds, special non-marketable bonds issued to the Canada Pension Plan Investment Fund and Treasury bills. They exclude unmaturing debt payable in foreign currencies.

The second statement is the Statement of Accumulated Deficit, which reflects the net accumulation of annual deficits and surpluses since Confederation. Because of changes in accounting policies introduced this year on a retroactive basis, the accumulated deficit at the beginning of the year, shown for 1993 and 1994, has been restated.

The third statement is the Statement of Revenue and Expenditure, which presents the Government's revenue, expenditure and deficit (results of operations) for the year.

The fourth statement is the Statement of Assets and Liabilities. This statement discloses the Government's cash balances and investments, and amounts owing to and by the Government at the end of the year. It differs in some ways from a conventional private sector balance sheet. Two major differences concern items that are not reported on this statement: capital assets, having been accounted for as expenditures when acquired, and tax revenues receivable since tax revenues are generally reported on a cash basis. The difference, therefore, between total assets and total liabilities is simply the aggregate of annual budgetary deficits and surpluses determined in accordance with the accounting policies of the Government.

The fifth statement is the Statement of Changes in Financial Position, which provides information on the Government's cash requirements for operating and investing activities, and how these activities were financed.

In addition to the financial statements, two supplementary statements provide details of transactions under the *Spending Control Act* and the *Debt Servicing and Reduction Account Act*. The *Spending Control Act* deals with limiting program spending for the period from 1991-92 to 1995-96 inclusive to the levels projected in the February 1991 Budget. The *Debt Servicing and Reduction Account Act* calls for certain revenues including the Goods and Services Tax (GST) to be used to service the public debt and not to fund new program spending.

Other sections in this volume, together with Volume II of the Public Accounts provide more detailed supplementary information in respect of matters reported in the financial statements. The opinion of the Auditor General on the financial statements does not extend to this supplementary information.

STATEMENT OF RESPONSIBILITY

The financial statements in this section were prepared by the Government of Canada in accordance with the accounting policies set out in Note 1 to the statements and, after giving retroactive effect to the changes in accounting policies as explained in Note 2, on a basis consistent with that of the preceding year.

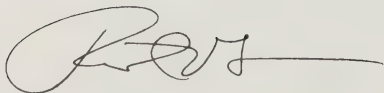
Responsibility for the integrity and objectivity of the financial statements rests with the Government. The financial statements are prepared under the joint direction of the President of the Treasury Board, the Minister of Finance, and the Receiver General for Canada, in compliance with governing legislation. The financial statements are generally prepared on an accrual basis of accounting; a notable exception is that capital assets are charged to budgetary expenditure at the time of acquisition or construction. Tax revenues are generally reported on a cash basis. The information included in these financial statements is based on the Government's best estimates and judgement, with due consideration given to materiality.

To fulfill its accounting and reporting responsibilities, the Government maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of public money and safeguard the assets and properties of Canada under Government administration. The Receiver General for Canada maintains the accounts of Canada, a centralized record of the Government's financial transactions, and obtains additional information as required, from departments, agencies and Crown corporations, to meet accounting and reporting requirements.

The Government presents the financial statements to the Auditor General of Canada who audits them and provides an independent opinion to the House of Commons. The duties of the Auditor General in that respect are contained in section 6 of the *Auditor General Act*, section 8 of the *Spending Control Act* and section 9 of the *Debt Servicing and Reduction Account Act*. Additional information is provided in the observations of the Auditor General at the end of this section.

Annually, the financial statements are tabled in Parliament as part of the Public Accounts, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

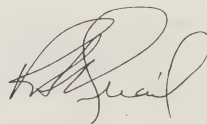
On behalf of the Government of Canada.



R. J. GIROUX
Secretary of the Treasury Board and
Comptroller General of Canada



DAVID A. DODGE
Deputy Minister of Finance



RANALD A. QUAIL
Deputy Receiver General for Canada



**OPINION OF THE AUDITOR GENERAL
ON THE
FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA**

To the House of Commons:

I have audited the statement of assets and liabilities of the Government of Canada as at March 31, 1994 and the statements of revenue and expenditure, accumulated deficit, changes in financial position and transactions for the year then ended. These financial statements are the responsibility of the Government. My responsibility is to express an opinion on these financial statements based on my audit, as required by section 6 of the *Auditor General Act*.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by the Government, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Government of Canada as at March 31, 1994 and the results of its operations, the changes in its financial position and its financial requirements for the year then ended, in accordance with the stated accounting policies of the Government of Canada as set out in Note 1 to the financial statements. As required by section 6 of the *Auditor General Act*, I also report that, in my opinion, after giving retroactive effect to the changes in accounting policies as explained in Note 2, these stated accounting policies have been applied, in all material respects, on a basis consistent with that of the preceding year.

Additional information and comments on the financial statements and this opinion are included in my observations at the end of this section.

A stylized, cursive signature of L. Denis Desautels.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
July 26, 1994

GOVERNMENT OF CANADA

Statement of Transactions for the Year Ended March 31, 1994

(in millions of dollars)

	1994	1993
BUDGETARY TRANSACTIONS		
Revenue	115,984	120,380
Expenditure	-157,996	-161,401
Deficit for the year	-42,012	-41,021
NON-BUDGETARY TRANSACTIONS		
Net source from loans, investments and advances	430	188
Net source from specified purpose accounts	6,242	5,653
Net source or requirement (-) from other transactions	5,490	683
Net source	12,162	6,524
Financial requirements (excluding foreign exchange transactions)	-29,850	-34,497
NET SOURCE FROM FOREIGN EXCHANGE TRANSACTIONS ⁽¹⁾	3,131	7,713
Total financial requirements	-26,719	-26,784
NET INCREASE IN UNMATURED DEBT TRANSACTIONS ⁽¹⁾	25,975	28,891
Decrease (-) or increase in cash	-744	2,107
CASH BALANCE AT BEGINNING OF YEAR	2,881	774
CASH BALANCE AT END OF YEAR	2,137	2,881

The accompanying notes are an integral part of this statement.

Details (unaudited) can be found in other sections of this volume.

⁽¹⁾ Change in unmatured debt payable in foreign currencies, \$5,259 million in 1994 (\$1,965 million in 1993), has been included as part of foreign exchange transactions.

GOVERNMENT OF CANADA

Statement of Accumulated Deficit for the Year Ended March 31, 1994

(in millions of dollars)

	1994	1993
ACCUMULATED DEFICIT, BEGINNING OF YEAR		
As previously reported for 1993	465,291	424,812
Provision for loans to be recovered from future appropriations	1,015	976
Unamortized bond premiums, discounts and commissions	-1,180	-611
Accrual of certain tax refunds	1,072	
Accumulated deficit, beginning of year (as restated for 1993)	466,198	425,177
DEFICIT BEFORE CHANGES IN ACCOUNTING POLICIES (as previously reported for 1993)	41,330	40,479
Provision for loans to be recovered from future appropriations	24	39
Amortization of bond premiums, discounts and commissions	558	-569
Accrual of certain tax refunds	100	1,072
Deficit (as restated for 1993)	42,012	41,021
ACCUMULATED DEFICIT, END OF YEAR (as restated for 1993)	508,210	466,198

The accompanying notes are an integral part of this statement.

Details (unaudited) can be found in other sections of this volume.

GOVERNMENT OF CANADA

Statement of Revenue and Expenditure
for the Year Ended March 31, 1994

(in millions of dollars)

	1994		1993	
	Gross ⁽¹⁾	Net ⁽¹⁾	Gross ⁽¹⁾	Net ⁽¹⁾
REVENUE (Note 4)—				
<i>TAX REVENUE</i>				
Income tax—				
Personal	57,538	51,051	61,572	58,283
Corporation	9,819	9,819	7,206	7,206
Unemployment insurance premiums	18,233	18,233	17,535	17,535
Non-resident	1,272	1,272	1,191	1,191
	86,862	80,375	87,504	84,215
Excise taxes and duties—				
Goods and services tax	18,381	15,696	17,371	14,868
Energy taxes	3,656	3,656	3,437	3,437
Customs import duties	3,652	3,652	3,811	3,811
Other excise taxes and duties	4,161	3,631	4,462	3,964
	29,850	26,635	29,081	26,080
Other tax revenue	322	322	271	271
	117,034	107,332	116,856	110,566
<i>NON-TAX REVENUE</i>				
Return on investments	6,187	6,142	6,873	6,838
Other non-tax revenue	5,110	2,510	5,784	2,976
	11,297	8,652	12,657	9,814
TOTAL REVENUE	128,331	115,984	129,513	120,380
EXPENDITURE (Notes 5 and 6)—				
<i>TRANSFER PAYMENTS—</i>				
Major transfer payments—				
Old age security benefits, guaranteed income supplements and spouses' allowances	19,578	19,903	18,758	19,106
Unemployment insurance benefits	17,587 ⁽²⁾	17,626 ⁽²⁾	19,006	19,065
Fiscal arrangements	9,427	9,045	7,967	7,591
Insurance and medical care services	7,232	7,232	8,307	8,307
Canada Assistance Plan	7,236	7,236	6,686	6,686
Education support	2,378	2,378	2,887	2,887
Child tax benefits and related payments ⁽³⁾	6,476	7	5,514	2,194
	69,914	63,427	69,125	65,836
Other transfer payments	22,626	19,941	22,128	19,624
TOTAL TRANSFER PAYMENTS	92,540	83,368	91,253	85,460
Crown corporations expenditures (Notes 5 and 8)	5,913	5,298	6,880	6,219
Other program expenditures—				
National Defence	11,626	11,310	11,311	10,939
All other departments and agencies	22,282	20,038	22,265	19,958
TOTAL OTHER PROGRAM EXPENDITURES	33,908	31,348	33,576	30,897
Public debt charges	37,982	37,982	38,825	38,825
TOTAL EXPENDITURE (Note 6)	170,343	157,996	170,534	161,401
DEFICIT FOR THE YEAR	42,012	42,012	41,021	41,021

The accompanying notes are an integral part of this statement.

Details (unaudited) can be found in other sections of this volume.

⁽¹⁾ The difference between Gross and Net is revenue credited to appropriations, revenue of consolidated Crown corporations credited to expenditure, tax revenue items related to expenditure and included in revenue, and recovery of tax revenue credited to expenditure.⁽²⁾ Unemployment insurance benefits exclude administration costs of \$1,310 million and interest expense of \$450 million related to the operation of the Unemployment Insurance Account.⁽³⁾ The Child Tax Benefit Program was introduced in January 1993 to replace the Child Tax Credits and the Family Allowances Program.

GOVERNMENT OF CANADA

Statement of Assets and Liabilities
as at March 31, 1994
(in millions of dollars)

	1994	1993
FINANCIAL ASSETS		
LOANS, INVESTMENTS AND ADVANCES—		
Enterprise Crown corporations (Notes 8 and 15)—		
Canada Deposit Insurance Corporation	3,151	3,085
Canada Mortgage and Housing Corporation	8,100	8,206
Canadian National Railway Company	2,379	2,396
Export Development Corporation	813	788
Farm Credit Corporation	3,606	3,538
Federal Business Development Bank	304	304
Other	835	1,220
	<i>19,188</i>	<i>19,537</i>
<i>Less: allowance for valuation</i>	<i>6,500</i>	<i>6,065</i>
Total enterprise Crown corporations	12,688	13,472
Other loans, investments and advances—		
Provincial and territorial governments ⁽¹⁾	1,666	1,490
National governments including developing countries (Note 9)	3,434	3,382
International organizations (Note 9)	5,691	5,436
<i>Less: notes payable</i>	<i>2,331</i>	<i>2,312</i>
	<i>3,360</i>	<i>3,124</i>
Joint and mixed enterprises		
Petro-Canada	4,300	4,300
Other	74	74
	<i>4,374</i>	<i>4,374</i>
Miscellaneous	1,573	1,423
	<i>14,407</i>	<i>13,793</i>
<i>Less: allowance for valuation</i>	<i>9,500</i>	<i>9,240</i>
Total other loans, investments and advances	4,907	4,553
TOTAL LOANS, INVESTMENTS AND ADVANCES	17,595	18,025
FOREIGN EXCHANGE ACCOUNTS—		
International reserves held in the Exchange Fund Account (Note 10)	13,156	10,879
International Monetary Fund—Subscriptions	8,443	7,599
	<i>21,599</i>	<i>18,478</i>
<i>Less: International Monetary Fund—Notes payable</i>	<i>7,151</i>	<i>6,310</i>
Special Drawing Rights allocations	<i>1,523</i>	<i>1,371</i>
	<i>8,674</i>	<i>7,681</i>
TOTAL FOREIGN EXCHANGE ACCOUNTS	12,925	10,797
ACCOUNTS RECEIVABLE (net of allowance for doubtful accounts of \$1,496 million (\$1,496 million in 1993))	3,941	3,968
CASH IN TRANSIT	3,313	2,931
CASH	2,137	2,881
TOTAL FINANCIAL ASSETS	39,911	38,602
ACCUMULATED DEFICIT (Note 7)	508,210	466,198
TOTAL	548,121	504,800

⁽¹⁾ In both 1994 and 1993, the Provincial tax collection agreements account is in a debit position and is included in loans, investments and advances—Provincial and territorial governments.

	1994	1993
LIABILITIES		
SPECIFIED PURPOSE ACCOUNTS—		
Canada Pension Plan (net of securities held) (Note 11)	2,728	2,839
Pension liability (Note 12)	94,097	87,911
Government Annuities Account	736	778
Deposit and trust	1,146	1,143
Other	1,828	1,622
TOTAL SPECIFIED PURPOSE ACCOUNTS	100,535	94,293
OTHER LIABILITIES—		
Interest and matured debt (net of unamortized premiums, discounts and commissions on unmatured debt)	6,466	5,866
Accounts payable and accrued liabilities	15,690	11,827
Outstanding cheques and warrants	4,015	3,228
Allowance for employee benefits	3,555	3,285
Allowance for borrowings of agent enterprise Crown corporations expected to be repaid by the Government	3,885	3,560
TOTAL OTHER LIABILITIES	33,611	27,766
UNMATURED DEBT—		
Payable in Canadian currency—		
Marketable bonds	203,445	178,465
Canada savings bonds	31,331	34,369
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund	3,497	3,505
Treasury bills	166,000	162,050
	404,273	378,389
Less: Government's holdings of unmatured debt	966	1,057
	403,307	377,332
Payable in foreign currencies—		
Marketable bonds	5,019	2,857
Canada bills	5,649	2,552
	10,668	5,409
TOTAL UNMATURED DEBT (Note 13)	413,975	382,741
TOTAL	548,121	504,800

The accompanying notes are an integral part of this statement.
Details (unaudited) can be found in other sections of this volume.

GOVERNMENT OF CANADA

**Statement of Changes in Financial Position
for the Year Ended March 31, 1994**
(in millions of dollars)

	1994	1993
CASH REQUIREMENTS FOR:		
OPERATING ACTIVITIES —		
Deficit for the year	42,012	41,021
Less: items not requiring cash		
Provision for valuation of assets and liabilities	2,689	799
Government contributions for employee benefits	1,579	1,489
Interest on — Employee superannuation accounts	9,094	8,466
— Other specified purpose accounts	439	492
	13,801	11,246
Cash required to meet deficit	28,211	29,775
Net payments from specified purpose accounts	3,435	3,594
Decrease in accounts receivable	-27	-240
Net increase (-) in accounts payable and accrued liabilities	-1,816	-892
Net increase (-) or decrease in accrued interest and unamortized premiums, discounts and commissions on unmatured debt	-600	710
CASH REQUIRED FOR OPERATING ACTIVITIES	29,203	32,947
INVESTING ACTIVITIES —		
Loans and investments made ⁽¹⁾	7,724	9,392
Less: repayments and recoveries ⁽¹⁾	7,077	7,842
CASH REQUIRED FOR INVESTING ACTIVITIES	647	1,550
TOTAL CASH REQUIREMENTS FOR ALL ACTIVITIES	29,850	34,497
FINANCED BY:		
Net increase (-) or decrease in foreign exchange accounts	-2,128	5,748
Issue of foreign currency notes and securities	22,438	4,701
Less: repayments	17,179	2,736
Net foreign currency borrowing	5,259	1,965
NET SOURCE FROM FOREIGN EXCHANGE TRANSACTIONS	3,131	7,713
Issue of Canadian currency securities	441,380	425,286
Less: repayments	415,405	396,395
NET CANADIAN CURRENCY BORROWING	25,975	28,891
NET DECREASE OR INCREASE (-) IN CASH	744	-2,107
TOTAL CASH PROVIDED FOR ALL ACTIVITIES	29,850	34,497

The accompanying notes are an integral part of this statement.

Details (unaudited) can be found in other sections of this volume.

⁽¹⁾ Figures differ from those shown in the Statement of Transactions because non-cash transactions have been re-classified and shown separately.

Notes to the Financial Statements of the Government of Canada

1. Summary of Significant Accounting Policies

i. *Government of Canada as a reporting entity*

As a reporting entity, the Government of Canada comprises the financial activities of all its organizations and funds which are owned or controlled by the Government and which are accountable to Parliament.

ii. *Method of accounting for Government organizations*

Except for enterprise Crown corporations, which are accounted for by the cost method, and the Canada Pension Plan (Note 11), all Government organizations are accounted for in the financial statements by consolidation. Enterprise Crown corporations are defined as those corporate organizations which are not dependent on parliamentary appropriations, and whose principal activity and source of revenue is the sale of goods and services to outside parties.

iii. *Classification of financial transactions*

The financial transactions of the Government are classified as budgetary, non-budgetary, foreign exchange and unmatured debt transactions.

Budgetary transactions enter into the calculation of the annual deficit or surplus and are reported on the Statement of Revenue and Expenditure. All other transactions lead to the acquisition or disposal of financial claims or to the creation or discharge of financial obligations, and are disclosed in the Statement of Assets and Liabilities.

Comparative figures are reclassified retroactively to conform to the current year's presentation.

iv. *Budgetary transactions*

On the Statement of Revenue and Expenditure, revenue and expenditure are reported both gross and net. The difference between the two is revenue from outside parties credited to appropriations, revenue of consolidated Crown corporations credited to expenditure, tax revenue items related to expenditure and included in revenue, and recovery of tax revenue credited to expenditure. Gross and net transactions are discussed in more detail in Note 4.

Revenue

Tax revenue is reported net of refunds, and excludes taxes collected on behalf of provinces and territories, and amounts credited to other liability accounts.

The Government generally reports tax revenue in the year in which it is received. Refunds of tax revenue are allocated to the year in which the processing cycle for the assessment of the related tax return has been started. However, cases of tax refunds that are both significant and unusual in nature, and where all applicable levels of appeal have been exhausted or are not expected to be pursued, are reported on an accrual basis. The Goods and Services Tax (GST) quarterly tax credits and payments under the child tax benefit program are charged in the period to which they relate.

Non-tax revenue is reported in the year in which the transactions or events that give rise to the revenue occur.

Expenditure

Expenditure includes charges for work performed, goods received, services rendered, and transfer payments made during the year. Expenditure may also include net charges related to allowances for the valuation of assets, for borrowings of agent enterprise Crown corporations, and for other liabilities.

v. *Assets*

Assets are defined as the financial claims acquired by the Government on outside parties. However, certain financial claims are not reported on the Statement of Assets and Liabilities. The most important of these is tax revenue receivable.

The capital assets of the Government, which include land, engineering structures, buildings, machinery and equipment, are recorded as expenditure at the time of acquisition or construction.

vi. *Liabilities*

Liabilities are defined as financial obligations of the Government to outside organizations and individuals as a result of events and transactions that occurred on or before the accounting date. Premiums, discounts and commissions pertaining to the issue of unmatured debt are deferred and amortized over the life of the debt instrument.

vii. *Valuation of assets and liabilities*

Assets are recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value.

The allowance for valuation includes reductions from the recorded value of loans (and subscriptions to international organizations that make similar loans) with significant concessionary terms or when loans are expected to be recovered from future appropriations.

The Government's gold reserves are included in the international reserves held in the Exchange Fund Account and are valued in relation to international agreements and a basket of five currencies. Gold reserves are discussed in more detail in Note 10.

The Government views loans to sovereign states as collectible unless formally repudiated by the debtor. The Government establishes allowances in respect of potential debt or debt service relief measures for financially troubled countries under multilateral agreements. These allowances are included, as appropriate, in the allowance for valuation of assets and the allowance for borrowings of agent enterprise Crown corporations expected to be repaid by the Government.

Liabilities are recorded at the estimated amounts ultimately payable.

Borrowings of agent enterprise Crown corporations are recorded as liabilities when they are not expected to be repaid directly by these corporations.

Employees' entitlements to severance and pension benefits are reported on an actuarial basis. This process is intended to determine current value of future entitlements

and uses various estimates. When actual experience varies from estimates, the adjustments needed are pro-rated over the estimated average remaining service lives of the employees. The pension liability is discussed in more detail in Note 12.

viii. Translation of foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using rates at March 31.

ix. Contingent liabilities

Contingent liabilities, generally, are recorded in the accounts only when they become actual liabilities. Losses on loan guarantees are accrued as liabilities when it is likely that a payment will be required in the future to honour a guarantee and where the amount of the loss can be reasonably estimated. Specific amounts of contingent liabilities are reported when available. Where specific amounts are not available, estimates of potential liability are used, if determinable. Items for which no reasonable estimate can be made are not included. Contingent liabilities are discussed in more detail in Note 16.

2. Changes in Accounting Policies

In 1994, changes have been made in accounting policies for loans to be repaid through future appropriations, for premiums, discounts and commissions on unmatured debt and for certain tax refunds.

Consistent with recommendations for governments issued in April 1993 by the Canadian Institute of Chartered Accountants, a provision is now recorded and included in expenditure when a loan or a portion of a loan is expected to be recovered from future appropriations. The Government has also changed its method of accounting for premiums and discounts on marketable bonds and commissions on Canada savings bonds to deferral and amortization over the life of the debt instrument. Tax refunds are now accounted for on an accrual basis when related to cases that are both significant and unusual in nature, and where all applicable levels of appeal have been exhausted or are not expected to be pursued.

These changes were made pursuant to section 64(2)(d) of the *Financial Administration Act* and applied retroactively, with restatements of the previous year's deficit and accumulated deficit, for consistency.

The net effect of the changes made in 1994 on the accumulated deficit at the beginning of the year is \$907 million (\$365 million in 1993) and on the annual deficit is \$682 million (\$542 million in 1993).

3. Spending and Borrowing Authorities

i. Spending authorities

The following table summarizes the spending authorities authorized by Parliament in appropriation acts and other statutes which authorize spending for specified purposes, and are used by the Government either for expenditure or for loans, investments and advances.

The use of expenditure (budgetary) authority as reported in the following table differs from the total of net expenditure reported on the Statement of Revenue and Expenditure. Certain specified purpose accounts and certain Crown corporations are consolidated with the Government's financial statements but are not included in the expenditure (budgetary) authorities available for use. In addition, the authorities do not include the provision for valuation of assets and liabilities, which is authorized by section 63 of the *Financial Administration Act*.

(in millions of dollars)				
1994		1993		
Expenditure (budgetary)	Loans, investments and advances (non-budgetary)	Expenditure (budgetary)	Loans, investments and advances (non-budgetary)	
Authorities available for use, including those from previous years	139,953	40,375	143,762	56,056
Authorities available for use in subsequent years and lapsed, net of over-expended	2,983	38,843	3,075	53,861
Authorities used in the current year ⁽¹⁾	136,970	1,532	140,687	2,195
Effect of consolidating certain specified purpose accounts ⁽²⁾ —				
Unemployment Insurance Account	18,416		19,893	
Other accounts	107		18	
Accrual of non-tax revenue—Amounts to be credited to appropriations	-46		159	
Effect of consolidating certain Crown corporations ⁽²⁾	5		-62	
Net provision for valuation of assets and liabilities	2,689		799	
Internal revenue eliminated	-145		-93	
Net expenditure per Statement of Revenue and Expenditure	157,996		161,401	

⁽¹⁾ Details (unaudited) can be found in Tables 5 and 6, Section 1 of Volume II (Part I) of the Public Accounts.

⁽²⁾ Details (unaudited) of consolidated specified purpose accounts and consolidated Crown corporations can be found in Section 5 of this volume.

ii. Overexpenditure of spending authority

During the year, capital expenditures Vote 5 of the department of National Defence has been overexpended for an amount of \$51 million. The Ministry of Communications has reported overexpenditures below \$50 million.

All cases of overexpenditure represent the recognition of liabilities for expenditures which pertain to the 1993-94 fiscal year, but for which payment will be made in subsequent years. For votes that were overexpended, a subsequent year voted spending authority will be reduced by any payments made to discharge those liabilities.

Details (unaudited) of all overexpended votes can be found in the ministerial sections of Volume II (Part I) of the Public Accounts.

iii. Borrowing authorities

The following table shows the borrowing authorities available and their use, reconciled to the change in unmat-ured debt as reported on the Statement of Assets and Liabilities:

	(in millions of dollars)							
	1994				1993			
	Available	Used	Lapsed	Available for use in subsequent years	Available	Used	Lapsed	Available for use in subsequent years
Authorities which impose a ceiling through borrowing								
authority Acts	33,475	30,844		2,631	32,900	30,721		2,179
Section 47 of the <i>Financial Administration Act</i> ⁽¹⁾	10,850	3,891	6,959					
Adjustment for refunds of borrowings subject to Section 47 of the <i>Financial Administration Act</i>		-3,891						
Total	44,325	30,844	6,959	2,631	32,900	30,721		2,179
Net increase in unmat-ured debt		31,234				30,856		
Net change in mat-ured Canada savings bonds not yet redeemed						66		
Change in internal holding of Government debt		-82				50		
Change in bonds issued to the Canada Pension Plan		8				-4		
Change in adjustments of consolidated Crown corporations holdings		-9				-13		
Foreign currency adjustments		-262				-234		
Difference in accounting basis—Real return bonds		-45						
Total use of borrowing authorities		30,844				30,721		

⁽¹⁾ Authorizes the Government to borrow, for a fixed period not exceeding six months, amounts necessary to ensure that the Consolidated Revenue Fund will be sufficient to meet lawfully authorized disbursements.

4. Revenue

i. Personal income tax

The following table presents details of personal income tax revenue as classified in the Statement of Revenue and Expenditure:

	(in millions of dollars)	
	1994	1993
Gross personal income tax	57,538	61,572
Social benefit repayments		
Family allowances	339	371
Old age security benefits	325	348
Unemployment insurance benefits	39	59
	58,241	62,350
Less: Child tax benefits and related payments		
Child tax credits	1,612	2,335
Child tax benefit payments	5,196	1,356 ⁽¹⁾
Fiscal arrangements—Youth allowance recovery	382	376
	7,190	4,067
Net personal income tax	51,051	58,283

⁽¹⁾ The child tax benefit program was introduced in January 1993 to replace the child tax credits and the family allowances program.

The difference between the gross and net totals of personal income tax revenue consists of items (listed in the above table) that are related to expenditure but are

determined through the income tax or fiscal arrangements processes. These items are reflected in the gross amounts of the relevant transfer payments in the Statement of Revenue and Expenditure.

ii. Excise taxes and duties

The following table presents details of the goods and services tax (GST), and other excise taxes and duties as classified in the Statement of Revenue and Expenditure:

	(in millions of dollars)	
	1994	1993
Goods and services tax collected	32,652	30,516
Less: refunds	11,921	10,703
rebates ⁽¹⁾	1,417	1,436
GST paid by ministries	933	1,006
Gross goods and services tax	18,381	17,371
Less: other transfer payments—quarterly tax credits	2,685	2,503
Net goods and services tax	15,696	14,868
Gross other excise taxes and duties	4,161	4,462
Less: other program expenditures—Revenue credited to appropriations	530	498
Net other excise taxes and duties	3,631	3,964

⁽¹⁾ GST rebates are reported net of GST collected by claimants.

The difference between gross and net GST represents quarterly tax credits which are related to expenditures but are determined through the personal income tax process. These credits are reflected in the gross amount of other transfer payments in the Statement of Revenue and Expenditure. The difference between gross and net other excise taxes and duties represents revenues from outside parties credited to appropriations. These revenues are reflected in the gross amounts of other program expenditures in the Statement of Revenue and Expenditure.

iii. Non-tax revenue

The following are details of non-tax revenue as shown in the Statement of Revenue and Expenditure:

	(in millions of dollars)	
	1994	1993
Gross return on investments		
Loans, investments and advances	2,842	3,403
Foreign exchange accounts	2,670	3,559
Other	675	-89
	6,187	6,873
Less items included in above amounts:		
Other program expenditures—Revenue credited to appropriations	37	23
Crown corporations expenditures—Revenue of consolidated Crown corporations	8	12
Net return on investments	6,142	6,838
Gross other non-tax revenue	5,110	5,784
Less items included in above amounts:		
Other program expenditures—Revenue credited to appropriations	1,993	2,159
Crown corporations expenditures—Revenue of consolidated Crown corporations	607	649
Net other non-tax revenue	2,510	2,976

The difference between the gross and net totals of return on investments and other non-tax revenue consists of revenue from outside parties credited to appropriations and revenue of consolidated Crown corporations. These revenues are reflected in the gross amounts of the relevant transfer payments in the Statement of Revenue and Expenditure.

Other non-tax revenue is comprised principally of refunds of previous years' expenditure, services and service fees, privileges, licences and permits, proceeds from sale of capital assets and of current goods and services.

5. Expenditure

i. Transfer payments

The following is a more detailed summary of other transfer payments as shown in the Statement of Revenue and Expenditure:

	(in millions of dollars)	
	1994	1993
Other transfer payments—		
Agriculture	1,425	2,146
Communications	1,054	1,128
Employment and Immigration	1,391	1,438
External Affairs	2,380	2,537
Indian Affairs and Northern Development	4,219	3,915
Industry, Science and Technology	1,268	1,425
Transport	1,078	1,074
Veterans Affairs	1,444	1,459
Other	5,682	4,502
Total	19,941	19,624

ii. Crown corporations expenditures

The following are the major components included in Crown corporations expenditures:

	(in millions of dollars)	
	1994	1993
Expenditures of consolidated Crown corporations	4,772	4,858
Expenditures related to enterprise Crown corporations ⁽¹⁾	1,141	2,022
	5,913	6,880
Less: revenue of consolidated Crown corporations	615	661
Total	5,298	6,219

⁽¹⁾ Includes a provision for valuation of \$578 million (\$1,291 million in 1993).

iii. Other program expenditures

Other program expenditures by ministry are as follows:

	(in millions of dollars)	
	1994	1993
Communications	1,244	1,250
External Affairs	1,039	1,309
Industry, Science and Technology	1,386	1,416
National Health and Welfare	1,156	1,109
National Revenue	2,248	2,170
Solicitor General	2,503	2,357
Supply and Services	1,738	1,713
Transport	1,377	1,234
Other ministries	7,347	7,400
	20,038	19,958
National Defence	11,310	10,939
Total	31,348	30,897

iv. Public debt charges

Public debt charges include interest on unmatured debt, on specified purpose accounts (including superannuation accounts) and on other accounts, the amortization of discounts, premiums and commissions on unmatured debt and the servicing costs and costs of issuing new loans. Details (unaudited) can be found in Section 4 of this volume.

	(in millions of dollars)	
	1994	1993
Summary of public debt charges		
Interest		
on unmatured debt ⁽¹⁾	19,510	19,472
on specified purpose accounts	9,533	8,959
on other accounts	53	79
Amortization of discounts		
on Treasury bills	8,489	10,086
Amortization of discounts		
on Canada bills	140	18
Amortization of premiums and discounts		
on marketable bonds	156	121
Amortization of commissions		
on Canada savings bonds	58	58
Servicing costs and costs of issuing new loans	43	32
Total public debt charges	37,982	38,825

⁽¹⁾ Included in interest on unmatured debt is an amount of \$369 million (\$356 million in 1993) for special non-marketable bonds held by the Canada Pension Plan Investment Fund. This amount is unrelated to a borrowing authority act for purposes of the Debt Servicing and Reduction Account.

6. Expenditure by Standard Object

Expenditure on the Statement of Revenue and Expenditure is reported by standard object in the following table:

	(in millions of dollars)	
Standard Object	1994	1993
(1) Personnel	18,731	18,515
(2) Transportation and communications	1,964	2,015
(3) Information	219	311
(4) Professional and special services	3,245	3,308
(5) Rentals	1,171	1,096
(6) Purchased repair and maintenance	1,437	1,406
(7) Utilities, materials and supplies	2,402	2,417
(8) Construction and/or acquisition of land, buildings and works	986	849
(9) Construction and/or acquisition of machinery and equipment	3,695	3,616
(10) Transfer payments	92,540	91,253
(11) Public debt charges	37,982	38,825
(12) Other subsidies and payments	5,971	6,923
Total gross expenditure	170,343	170,534
Less: revenues credited to the vote	2,560	2,680
Gross revenue of consolidated Crown corporations	615	661
Tax credits and repayments	9,172	5,792
Total net expenditure	157,996	161,401

Details (unaudited) can be found in Table 3a, Section 1 of Volume II (Part I) of the Public Accounts.

7. Accumulated Deficit

In accordance with its stated accounting policies, the Government includes in its revenues and expenditures the transactions of certain specified purpose accounts and Crown corporations. Legislation requires that the revenue of specified purpose accounts be earmarked and that related payments be charged against such revenue. Any deficiency of payments over revenue must be met through future revenue from these accounts. The following table shows the balances of these specified purpose accounts and the retained earnings of the consolidated Crown corporations included in the accumulated deficit:

	(in millions of dollars)	
	1994	1993
Accumulated deficit excluding consolidated accounts	503,920	462,357
Consolidated specified purpose accounts—		
Unemployment Insurance Account	6,649	6,016
Canadian Ownership Account	-3,567	-3,566
Western Grain Stabilization Account	1,092	1,100
Crop Reinsurance Fund	407	392
Other Insurance Accounts	-246	-238
Agriculture Commodities Stabilization Accounts	-103	25
Accrued expenditure of the Crop Reinsurance Fund	13	28
Accrued expenditure of the Unemployment Insurance Account	673	644
Accrued revenue of the Unemployment Insurance Account	-299	-298
Other specified purpose accounts	-253	-231
	4,366	3,872
Consolidated Crown corporations—		
Reversal of allowance for valuation	-100	-50
Retained earnings	24	19
	-76	-31
Accumulated deficit (restated for 1993)	508,210	466,198

Details (unaudited) of the consolidated accounts can be found in Section 5 of this volume.

8. Crown Corporations

i. Consolidated Crown corporations

Consolidated Crown corporations are wholly-owned Crown corporations and their wholly-owned subsidiaries which rely on Government funding as their principal source of revenue.

A total of 25 Crown corporations were consolidated in 1994 (26 in 1993). The principal consolidated Crown corporations are: Canadian Broadcasting Corporation, Marine Atlantic Inc., and VIA Rail Canada Inc.

ii. Enterprise Crown corporations

As disclosed in Note 1ii, enterprise Crown corporations are not consolidated in these financial statements; the only amounts reported are the Government's loans and investments less allowance for valuation, balances owing between the Government and the enterprise Crown corporations, appropriations paid to the corporations and dividends or transfers of profit received from the corporations. The more significant Crown corporations are the

Bank of Canada, Canadian National Railway, Canada Mortgage and Housing Corporation, Export Development Corporation and Canada Deposit Insurance Corporation.

The following tables set out the assets, liabilities, revenues and expenses of enterprise Crown corporations.

The corporate financial statements of all Crown corporations are reproduced in the President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada.

Assets and liabilities

	(in millions of dollars)	
	1994	1993
Assets		
Financial		
Outside parties	39,690	39,802
Government and Crown corporations	28,885	23,235
Total financial assets	68,575	63,037
Physical assets and deferred charges	12,643	12,404
Total assets	81,218	75,441
Liabilities		
Outside parties		
Borrowings		
Agents	21,324	18,583
Non-agents	2,251	1,906
Bank of Canada notes in circulation and amounts owing to depositors	25,513	25,514
Other liabilities	11,662	8,765
Government and Crown corporations	15,036	15,130
Total liabilities	75,786	69,898
Net equity	5,432	5,543
Contractual commitments	9,877	7,732
Contingent liabilities	535	485

Revenues and expenses

	(in millions of dollars)	
	1994	1993
Revenues		
Outside parties	16,793	15,964
Government and Crown corporations	3,019	3,447
Total revenues	19,812	19,411
Expenses		
Outside parties	17,244	17,790
Government and Crown corporations	1,683	1,675
Total expenses	18,927	19,465
Net income/loss (-) for the year	885	-54
Other net changes in equity		
Dividends ⁽¹⁾	-1,479	-1,926
Other	483	689
Change in equity for the year	-111	-1,291
Net equity beginning of year	5,543	6,834
Net equity end of year	5,432	5,543

Details (unaudited) can be found in Section 6 of this volume.

⁽¹⁾ Of this amount, \$1,452 million (\$1,806 million in 1993) is from the Bank of Canada.

9. International Development Assistance—Loans and Subscriptions

i. Loans to developing countries

Included in loans to National governments of \$3,434 million (\$3,382 million in 1993) are loans to developing countries of \$1,903 million (\$1,968 million in 1993). These loans arose from agreements signed before April 1, 1986 and are either at low interest rates or are interest-free. Because of the financial benefits conferred on the recipients, they have been fully provided for in the allowance for valuation of assets.

All similar loans disbursed after April 1, 1986 have been treated as budgetary expenditures. Details (un-audited) can be found in Section 6 of this volume.

ii. Loans, investments and advances to international organizations

Loans, investments and advances to international organizations of \$5,691 million (\$5,436 million in 1993) include subscriptions and advances to the International Development Association, advances to the Global Environment Facility and loans to other international financial institutions. As at March 31, 1994, these amounted to \$4,394 million (\$4,344 million in 1993). Netted against loans, investments and advances to international organizations are notes payable of \$2,331 million (\$2,312 million in 1993), including \$2,285 million (\$2,272 million in 1993) of notes payable to the aforementioned association and institutions. The notes are non-interest bearing, non-negotiable and payable on demand, although normally encashed within seven years.

Some of the international organizations mentioned above make loans to developing countries on beneficial terms. Accordingly, net balances of loans and advances made prior to April 1, 1986 have been fully provided for in the allowance for valuation of assets. As at March 31, 1994, the amounts provided for were \$2,108 million (\$2,072 million as at March 31, 1993). All similar loans and advances disbursed after April 1, 1986 have been treated as budgetary expenditures.

Details (unaudited) can be found in Section 6 of this volume.

10. Gold

The Government keeps certain investments in its Exchange Fund Account to aid in the control and protection of the external value of the Canadian dollar. Part of these investments is kept in the form of gold: 5.6 million fine ounces (1993—9.1 million fine ounces). These gold holdings are valued at 35 SDRs which is a unit of account used by the International Monetary Fund valued in terms of a basket of five major currencies at \$68.40 (1993—\$61.57) per fine ounce which approximates cost. This valuation results in a recorded value of \$383 million (1993—\$560 million), which is much lower than the market value basis of \$3,016 million (1993—\$3,884 million); using values of \$538.54 per fine ounce in 1994 (1993—\$425.12). Further details are provided in the financial statements of the Exchange Fund Account in Section 9 of this volume.

11. Canada Pension Plan

The Canada Pension Plan liability is reported net of securities held by the Canada Pension Plan Investment Fund as follows:

	(in millions of dollars)	
	1994	1993
Canada Pension Plan Account	40,951	42,172
Less: securities held by the Canada Pension Plan Investment Fund	38,223	39,333
Total	2,728	2,839

The Plan was set up under federal legislation. It is under the joint control of the Government and participating provinces.

The Government must hold sufficient funds to pay benefits and costs of the Plan for the ensuing three-month period. Any amount in excess of this requirement is made available for loans to the provinces and territories in proportion to contributions made by the residents of the respective provinces and territories. Any part of this excess not borrowed by the provinces or territories is invested in federal securities. Legislation does not require the Canada Pension Plan Account to be determined on an actuarial basis. The Government's authority to pay benefits under the Plan is limited to the balance in the Canada Pension Plan Account.

In accordance with the accounting policies of the Government, the revenues and expenditures of the Plan (\$13,368 million and \$14,589 million respectively) have not been reported with those of the Government.

The financial statements of the Canada Pension Plan are included in Section 7 of this volume.

12. Pension Liability

The Government is responsible for defined benefit pension plans covering substantially all its full-time employees (including the Public Service, Canadian Forces, Royal Canadian Mounted Police and certain Crown corporations) as well as federally appointed judges and Members of Parliament. Pension benefits are generally calculated by reference to highest earnings for a specified period of time, are related to years of service and are indexed to inflation. Separate funds are not set aside to provide for payment of these pension benefits.

Annually, pension obligations are estimated by projecting benefits expected to be paid in the future and calculating their present value. Many assumptions are required for this process, including estimates of future inflation, interest rates, general wage increases, workforce composition, retirement rates and improved mortality rates. The long term rate of inflation used in the valuation is 1.5 percent.

The Government uses its best estimates for the assumptions affecting these pension obligations. Changes in assumptions can result in significantly higher or lower estimates of liabilities. For example, an increase of 1 percent in the inflation rate would increase the pension liability by approximately \$9,000 million, whereas an increase of 1 percent in interest rates would reduce the pension liability by about \$12,000 million.

The pension liability recorded in the financial statements is comprised of the accrued benefit obligation determined as of March 31, 1994, which amounted to \$79,897 million (1993—\$75,511 million) and unamortized pension adjustments of \$14,200 million (1993—\$12,400 million). The unamortized pension adjustments will be amortized over periods ranging from 7 to 14 years which will reduce expenditures in those years.

Crown corporations covered by the *Public Service Superannuation Act* need only match their employees' contributions, the cost of any deficiency is borne by the Government. Interest at the Government's long-term bond rate (about 10.5 percent in

1994 and 11 percent in 1993) is calculated in accordance with the pension legislation and is reported as part of the cost of public debt. Costs for 1994 are summarized as follows:

	(in millions of dollars)	
	1994	1993
Employer contributions	1,424	1,321
Indexation	39	58
Less: amortization of annual actuarial estimation adjustments	(1,435)	(1,200)
Net pension costs	28	179
Interest charged to public debt charges	9,094	8,466
	9,122	8,645

Details (unaudited) can be found in Section 7 of this volume.

13. Unmatured Debt

The following table presents interest rates and maturity of debt issues by currency and type at face value:

Maturing date(s)	(in millions of dollars)					
	Marketable bonds		Canada savings bonds ⁽¹⁾	Canada Pension Plan special non- marketable bonds	Treasury bills	Canada bills
	Canadian \$	Foreign currencies expressed in Canadian \$				Foreign currencies expressed in Canadian \$ Total
1995	21,211			9	166,000	5,649 192,869
1996	25,052	2,252		10		27,314
1997	16,155			11		16,166
1998	16,873		4,513	11		21,397
1999	18,875	2,767	4,267	12		25,921
2000/2004	55,469		11,449	93		67,011
2005/2009	16,925		11,102	2,828		30,855
Subsequent	32,885			523		33,408
	203,445	5,019	31,331	3,497	166,000	5,649 414,941
Less: Government's holdings of unmatured debt	53		913			966
	203,392	5,019	30,418	3,497	166,000	5,649 413,975
Effective average annual interest rate	8.86	6.04	5.50	10.2	4.47	3.44 6.75
Range of interest rates	3-15.75	3-10.125	5.50	7.61-17.51	3.624-6.252	2.93-9.78 3-17.51

Details (unaudited) can be found in Section 10 of this volume.

⁽¹⁾ Canada savings bonds are redeemable on demand.

Government debt is issued at both fixed and variable rates. The Government has entered into interest swap agreements to facilitate management of the risks associated with its interest rate exposure. As at March 31, 1994, the Government had interest swap agreements of US \$1,625 million and Cdn \$7,900 million in notional principal. Under these agreements, which expire between 1994 and 2005, fixed interest rate commitments have been converted to variable rates (tied to LIBOR or Banker's Acceptance).

The interest paid or payable and the interest received or receivable on all swap transactions is recorded as part of public debt charges in the Statement of Revenue and Expenditure.

Foreign currency amounts are translated to the Canadian dollar equivalent at year end. As at March 31, foreign currency borrowings included the following:

Currency	(in millions of dollars)		
	1994	1994	1993
	Face value	Canadian \$ equivalent	Canadian \$ equivalent
United States dollars	7,776	10,668	4,601
Yen ⁽¹⁾			808
		10,668	5,409

⁽¹⁾ The 1993 Canadian \$ equivalent is comprised of the conversion of Yen 60,000 million debt and US 120 million dollar swap risks.

14. Contractual Commitments

The nature of the Government's activities requires negotiation of contracts that are significant in relation to its current financial position or that will materially affect the level of future expenditure. Contractual commitments are classified into the following seven categories: fixed assets, purchases, operating leases, transfer payment agreements, capital leases, international organizations and benefit plans for veterans.

All contractual commitments of \$50 million or more per project or individual contract including associated costs if not part of a project at year end, are reported for fixed assets, purchases, operating leases and for transfer payment agreements. All capital lease arrangements with total minimum lease payments remaining as at March 31 in excess of \$1 million per contract are reported. Commitments to international organizations in excess of \$1 million and benefit plans for which the Government has commitments in excess of \$50 million are also reported.

The following are the contractual commitments as at March 31, 1994, which will result in substantial outlays in future years, including those of consolidated Crown corporations:

Fixed assets, purchases, operating leases and transfer payment agreements

	(in millions of dollars)			
	1994		1993 ⁽¹⁾	
	Total estimated cost	Out-standing commitments	Total estimated cost	Out-standing commitments
Fixed assets	19,862	5,203	25,303	8,697
Purchases	1,215	547	917	430
Operating leases	1,258	1,153	407	375
Transfer payment agreements	16,392	13,682	11,904	11,581
Total	38,727	20,585	38,531	21,083
Outstanding commitments by year:				
1995		4,671		4,126
1996		4,078		4,150
1997		3,288		3,915
1998		2,840		3,532
1999		2,385		3,128
2000 and subsequently		3,323		2,232
		20,585		21,083

Details (unaudited) can be found in Section 11 of this volume.

⁽¹⁾ Figures for 1993 are for one year increments for 1994 to 1999 and subsequently.

Included in the outstanding transfer payment agreements commitments of \$13,682 million is an amount of \$10,082 million related to various contractual obligations of Canada Mortgage and Housing Corporation as an agent of the Government of Canada for social housing programs. Total financial

obligations under these contracts extend for periods ranging from 1 to 45 years. The uncertainty in forecasting the economic factors used to calculate these obligations precludes reasonable estimation of payments beyond a five-year period.

Estimated payments and expenses for the next five years are as follows:

FISCAL YEARS	(in millions of dollars)
1995	2,029
1996	2,007
1997	1,999
1998	2,012
1999	2,035

Capital leases

	(in millions of dollars)	
	1994	1993 ⁽¹⁾
Scheduled minimum lease payments to be made in:		
1995	113	128
1996	116	113
1997	115	116
1998	117	115
1999	119	117
2000 and subsequently	2,701	2,876
Total commitments under capital lease arrangements (minimum lease payments)	3,281	3,465
Less: imputed interest and executory costs	2,211	2,368
Net commitments under capital lease arrangements	1,070	1,097

Details (unaudited) can be found in Section 11 of this volume.

⁽¹⁾ Figures for 1993 are for one year increments for 1994 to 1999 and subsequently.

International organizations

The Government has entered into agreements with international organizations and other sovereign nations, committing it to disburse funds in future years for specified purposes. These include loans and advances to national governments and international organizations that have been approved but not yet disbursed. These commitments amounted to \$2,031 million as at March 31, 1994 (\$2,432 million as at March 31, 1993). The Government is also committed, as at March 31, 1994, to subscribe to additional shares in international organizations of \$96 million in future years (\$137 million as at March 31, 1993). Details (unaudited) can be found in Section 11 of this volume.

Benefit plans for veterans

Under the *Pension Act*, the Government provides pensions and benefits for disability and death arising from military service. Estimated annual expenditures under this Act will approximate \$1,000 million over the next few years.

The Government also provides pensions to members of the Canadian Forces who became members prior to April 1, 1946 and members of the RCMP who became members prior to March 1, 1949 under the *Defence Services Pension Continuation Act* and the *RCMP Continuation Act* respectively. It is estimated that each of these obligations is of the order of \$150 million.

15. Insurance Programs

Three agent enterprise Crown corporations operate insurance programs as agents of Her Majesty. These programs are intended to be self-sustaining, but in the event that the corporations do not have sufficient funds to meet their obligations, the Government provides the required financing through appropriations, either budgetary or non-budgetary. The Government is of the opinion that no allowance needs to be established in its financial statements for these insurance programs.

The Canada Deposit Insurance Corporation (CDIC) provides insurance on deposits with member banks and trust and loan companies for up to \$60,000 per depositor per institution. Total insured deposits as at March 31, 1994 were \$306,938 million (\$303,071 million as at March 31, 1993). The Corporation is self-funded through assessment of premiums from members and there is no legislative requirement for the Government to supply any funding other than through interest-bearing loans. Although there is now a deficiency in the Deposit Insurance Fund of \$1,648 million (\$1,513 million as at March 31, 1993), the Government is of the opinion that CDIC will, over time, be able to eliminate this deficiency and meet its liabilities to the Government, without budgetary support from the Government.

The Canada Mortgage and Housing Corporation administers the Mortgage Insurance Fund (MIF). The MIF provides insurance for mortgage lending on Canadian housing by private institutions. Insurance in force as at March 31, 1994 was \$88,000 million (\$74,600 million as at March 31, 1993). Budgetary financial assistance is provided by the Government only to the extent required. The MIF's surplus as at March 31, 1994 was \$38 million (\$86 million in 1993) and the excess of receipts over disbursements has resulted in investments in securities of \$1,558 million as at March 31, 1994 (\$1,298 million in 1993).

The Export Development Corporation provides export and foreign investment insurance for the purpose of facilitating and developing export trade. Insurance in force as at March 31, 1994 was \$6,877 million (\$5,886 million in 1993). The Corporation's premium revenues have been adequate to provide for the full costs of claims experienced to date and to establish an allowance for possible future claims based on past claims experience.

The most recent annual financial statements of these corporations and their insurance funds can be found in the President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada. Unaudited details of the transactions for these three insurance programs for the year ended March 31, 1994 can be found in Section 11 of this volume.

16. Contingent Liabilities of the Government of Canada

The contingent liabilities of the Government are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. They result from legislation, from the exercise of guarantees, from claims and pending and threatened litigation related to native land claims and treaty rights, breach of contract, damages to persons and property, from callable share capital and lines of credit in international organizations and like items.

Contingent liabilities which may become actual liabilities may be summarized as follows:

	(in millions of dollars)	
	1994	1993
i) Guarantees by the Government of:		
Borrowings of agent enterprise		
Crown corporations ⁽¹⁾	21,325	18,583
Borrowings by other than Crown corporations	7,872	6,773
Insurance programs of the Government	1,407	1,367
Other explicit guarantees	617	816
Total guarantees	31,221	27,539
Less: allowance for losses ⁽¹⁾	4,930	4,555
	26,291	22,984
ii) International organizations	14,634	13,410
iii) Claims and pending and threatened litigation ⁽²⁾	8,268	6,896
iv) Comprehensive native land claims ⁽²⁾	623	1,185
v) Consolidated Crown corporations	45	82
	49,861	44,557

Further details (unaudited), including particulars of explicit guarantees, authorized limits and information on previous claims, unquantified items and letters of comfort, can be found in Section 11 of this volume.

(1) Included in the allowance for losses of \$4,930 million (\$4,555 million in 1993) is an amount of \$3,885 million (\$3,560 million in 1993) for borrowings of agent enterprise Crown corporations.

(2) Figures for 1993 have been restated to conform to this year's presentation. Pending native regional claims of \$354 million have been moved from claims and pending and threatened litigation to comprehensive native land claims.

Guarantees

These are amounts guaranteed by specific agreement or legislation. Insurance programs administered by agent enterprise Crown corporations are not considered to be contingent liabilities since they are currently supported by fees or premiums and are intended to be self-funding. Amounts represented by letters of comfort are not included since they are not explicit guarantees of payment.

International organizations

The Government has contingent liabilities for callable share capital in international organizations of \$12,886 million as at March 31, 1994 (\$11,436 million as at March 31, 1993). The Government has also incurred contingent liabilities in respect of future callable share capital. As at

March 31, 1994, these amounted to \$5 million (\$404 million as at March 31, 1993). The Government has, as well, issued lines of credit to international development institutions to finance future lending. As at March 31, 1994, contingent liabilities under these lines of credit amounted to \$1,744 million (\$1,570 million as at March 31, 1993).

Details (unaudited) can be found in Section 11 of this volume.

Claims and pending and threatened litigation

This category includes claims which are actually under litigation, or may be litigated, for which specific amounts are claimed or potential settlements can be quantified. It includes amounts in respect of specific native claims, breach of contract, expropriation, losses or damage related to property, claims related to equal pay for work of equal value, and like items. A major part of these claims is made up of specific native claims and litigation related to statutory and treaty obligations. Approximately 460 additional specific native claims and additional litigation have not been quantified and are thus not included.

Comprehensive native land claims

Comprehensive native land claims are claims submitted by First Nations seeking to establish their aboriginal title to lands not covered by treaties. The Department has 55 comprehensive native land claims that are either under negotiation, accepted for negotiation or under review. Of these 55 comprehensive claims, 10 relate to the Council for Yukon Indians and 1 relates to the Dene-Metis. Should final agreements with the 10 Yukon First Nations and with the two remaining regions of the Dene-Metis be reached and ratified, the Government would be liable to pay financial compensation over a number of years as follows: Council for Yukon Indians \$163 million, Dene-Metis \$197 million, and implementation costs of \$263 million related to these claims. The remaining 44 comprehensive claims have not yet been quantified.

Consolidated Crown corporations

These are the contingent liabilities of Crown corporations whose revenues, expenditures, assets and liabilities are reported with those of the Government.

Environment

The Government's commitment to sustainable development for Canada has been expressed in The Green Plan. As part of this Plan, the Government has adopted a Code of Environmental Stewardship covering all areas of its operations. The Code will be complemented by a list of targets or objectives reflecting environmental commitments that the Government has made or is making and that will be implemented in its operations. They will cover a broad range of issues, from real property management and waste generation to contaminated site clean-up. The cost to the Government of these commitments is not determinable at this time. The determination of the cost, which will be subject to and depend on evolving public policy and legislation, is expected to take a number of years to complete.

SUPPLEMENTARY STATEMENTS

In the February 1991 Budget, the Government introduced measures aimed at improving its financial and economic position. These measures included proposals for a *Spending Control Act* and a *Debt Servicing and Reduction Account Act*. On June 18, 1992, both Acts were passed by Parliament with implementation for the 1991-92 fiscal year.

The intention of these Acts is to limit program spending. The *Spending Control Act* deals with limiting program spending for the period from 1991-92 to 1995-96 inclusive to the levels projected in the February 1991 Budget. The *Debt Servicing and Reduction Account Act* calls for certain revenues including the Goods and Services Tax (GST) to be used to service the public debt and not to fund new program spending. Transactions in respect of both Acts are reported in the following two statements.

OPINION OF THE AUDITOR GENERAL ON THE STATEMENT REQUIRED UNDER THE *SPENDING CONTROL ACT*

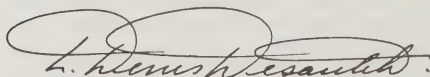
To the House of Commons:

I have audited the statement by the Minister of Finance respecting compliance with the *Spending Control Act* for the year ended March 31, 1994. This financial statement is the responsibility of the Government. My responsibility is to express an opinion on this financial statement based on my audit, as required by section 8 of the *Spending Control Act*.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting policies used and significant estimates made by the Government, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents information fairly, in all material respects, in accordance with the *Spending Control Act* and the stated accounting policies of the Government of Canada as set out in Note 2 of the financial statement. As required by section 8 of the *Spending Control Act*, I also report that, in my opinion, after giving retroactive effect to the changes in accounting policies as explained in Note 2, these stated accounting policies have been applied, in all material respects, on a basis consistent with that of the preceding year.

Additional information and comments on the financial statement and this opinion are included in my observations at the end of this section.



L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
July 26, 1994

Statement by the Minister of Finance respecting compliance with the *Spending Control Act* for the Year Ended March 31, 1994
(in thousands of dollars)

	1994	1993
Total expenditure for the year	157,995,864	161,401,345
Less:		
Public debt charges	37,982,416	38,825,144
Expenditures under the <i>Unemployment Insurance Act</i>		
Benefits	17,626,378	19,064,891
Administration	1,310,149	1,242,481
Expenditures under the <i>Farm Income Protection Act</i>		
Advances to a Revenue Insurance Fund and provincial revenue insurance program or gross revenue insurance program	350,568	135,388
Expenditures related to events occurring prior to April 1991	60,629	556,293
	57,330,140	59,824,197
Program spending subject to spending control (Note 5)	100,665,724	101,577,148
Spending limit for the year	104,100,000	100,900,000
Allocation of underspending (Note 4)		579,248
Expenditures justified by current or future years' increases in revenue (Note 3)	75,100	97,900
Adjusted spending limit for the year	104,175,100	101,577,148
Underspending (-) for the year (Note 4)	-3,509,376	

The accompanying notes are an integral part of this statement.

Notes to the Statement by the Minister of Finance respecting compliance with the *Spending Control Act*

1. Authority and Objective

The statement is required by the *Spending Control Act* which received Royal Assent on June 18, 1992. Section 6 of the Act requires that for each controlled fiscal year, a statement by the Minister of Finance respecting compliance with this Act in that year, be reported in the Public Accounts. This Act covers fiscal years 1991-92 to 1995-96 inclusive.

The objective of the *Spending Control Act* is to ensure that the program spending over the 1991-92 to 1995-96 fiscal years will not, except under prescribed circumstances, exceed the limits established in the Act.

2. Significant Accounting Policy

The following accounting policy conforms to the stated accounting policies of the Government.

Expenditure

Expenditures are reported on the accrual basis of accounting and conform to the amounts reported in the Statement of Revenue and Expenditure of the Government of Canada.

Changes in Accounting Policies

In 1994, changes in accounting policies were made for loans to be repaid through future appropriations, and for premiums, discounts and commissions on unmatured debt.

The effect of the changes on the expenditure for the year is \$582 million (-\$530 million in 1993).

3. Spending Limit of the Fiscal Year

Pursuant to section 4 of the *Spending Control Act*, the spending limit for a fiscal year can be modified. In compliance with this section, the President of the Treasury Board may certify that a proposed increase in expenditures for a specific program is justified by reasons of good management. This situation applies only when an increase in expenditures results in an equivalent increase in revenues that would not otherwise occur. In 1993-94, an increase in expenditures of \$75.1 million (\$97.9 million in 1992-93) was proposed pursuant to section 4.

Notes to the Statement by the Minister of Finance respecting compliance with the *Spending Control Act*—Concluded

4. Excess or Underspending

Where program spending exceeds the spending limit for a fiscal year, the excess must be offset through reduced spending in the following two years.

Where the spending limit for a fiscal year exceeds program spending, the Minister of Finance may partially or fully allocate the excess to a subsequent fiscal year. In the February 1994 Budget, the Minister of Finance allocated part of the 1991-92 underspending (\$1,625 million) to cover the excess spending of 1992-93 (\$579 million). As a result, the spending limit for 1991-92 was lowered to \$96,621 million, while the limit for 1992-93 was raised to \$101,479 million.

5. Legislative Changes Affecting Reported Program Spending

In 1993, changes in legislation affected certain expenditures for employee pensions and the family allowances benefit program which were controlled under the *Spending Control Act*. The spending limits were not adjusted to reflect these legislative changes. Had the spending limits for 1994 and 1993 been adjusted downwards, there would have been excess spending of approximately \$235 million in 1994 and \$1,600 million in 1993.

**OPINION OF THE AUDITOR GENERAL
ON THE
STATEMENT OF TRANSACTIONS OF THE
DEBT SERVICING AND REDUCTION ACCOUNT**

To the House of Commons:

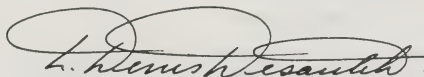
I have audited the statement of transactions of the Debt Servicing and Reduction Account for the year ended March 31, 1994. This financial statement is the responsibility of the Government. My responsibility is to express an opinion on this financial statement based on my audit, as required by section 9 of the *Debt Servicing and Reduction Account Act*.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting policies used and significant estimates made by the Government, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the transactions of the Debt Servicing and Reduction Account for the year ended March 31, 1994 in accordance with the *Debt Servicing and Reduction Account Act* and the stated accounting policies of the Government of Canada

as set out in Note 2 of the financial statement. As required by section 9 of the *Debt Servicing and Reduction Account Act*, I also report that, in my opinion, after giving retroactive effect to the change in accounting for premiums, discounts and commissions pertaining to unmatured debt as explained in Note 3, these stated accounting policies have been applied, in all material respects, on a basis consistent with that of the preceding year.

Additional information and comments on the financial statement and this opinion are included in my observations at the end of this section.



L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
July 26, 1994

**Debt Servicing and Reduction Account
Statement of Transactions
for the Year Ended March 31, 1994**
(in thousands of dollars)

	1994	1993
Goods and services tax collected	32,652,170	30,516,021
Less: refunds		
rebates	11,921,362	10,702,148
GST paid by ministries	1,416,572	1,436,357
quarterly tax credits	933,095	1,006,047
	2,685,232	2,503,306
	16,956,261	15,647,858
Net goods and services tax	15,695,909	14,868,163
Penalties and interest received		
for goods and services tax	89,739	71,407
Gain on wind-up of interest in Crown corporations		
and disposal of shares in Crown corporations		110,259
Gifts to the Crown	152	107
Proceeds credited to the Account	15,785,800	15,049,936
Public debt expenditures charged to the Account		
Public debt expenditures chargeable to the Account (Note 4)	28,027,189	29,430,557
Less: amount in excess of the Account's balance ⁽¹⁾	12,241,389	14,380,621
	15,785,800	15,049,936
Account balance, end of year	NIL	NIL

The accompanying notes are an integral part of this statement.

⁽¹⁾ Public debt expenditures chargeable to the Account exceeded the amount available in the Account balance for these charges. Under these circumstances, only the amount necessary to bring the Account balance to nil is charged to the Account as required under section 6 of the *Debt Servicing and Reduction Account Act*.

Notes to the Statement of Transactions of the Debt Servicing and Reduction Account

1. Authority and Objective

On June 18, 1992, the *Debt Servicing and Reduction Account Act* received Royal Assent. Section 8 of the Act requires that the Public Accounts for the 1991-92 and each subsequent year contain a statement setting out the transactions in that year with respect to the Debt Servicing and Reduction Account.

The objective of the *Debt Servicing and Reduction Account Act* is to apply certain Government revenues against charges associated with the public debt. These revenues include Goods and Services Tax (GST), certain gains on disposals of investments in Crown corporations, and gifts to the Crown. The transactions recorded in the Account have been paid into or charged against the Consolidated Revenue Fund, and the Account is consolidated in the summary financial statements of the Government.

2. Significant Accounting Policies

The following accounting policies conform to the stated accounting policies of the Government.

i. Goods and services tax (GST)

The Government generally reports GST revenue in the year in which it is received.

The GST refunds and rebates are allocated to the year in which they are paid. The GST quarterly tax credits are charged in the first month of the quarter to which they relate. GST rebates are reported net of GST collected by claimants.

ii. Other amounts credited to the Account

Gain on sale of shares in Crown corporations, gain on disposal of shares or interest on wind-up of Crown corporations and gifts to the Crown are reported in the year in which the transactions or events that give rise to these revenues occur.

iii. Public debt expenditures charged to the Account

Public debt expenditures include costs incurred by the Government during the year in servicing, issuing, repayment, discharge or settlement of a debt, under the authority of a *Borrowing Authority Act*.

3. Change in accounting policy

In 1994, the Government of Canada has changed its method of accounting for premiums and discounts on marketable bonds and for commissions on Canada Savings bonds from recognition in the year in which it is received or paid, to deferral and amortization over the life of the debt instrument. This change was applied retroactively and the previous year's public debt charges have been restated.

The net effect of this change for the year is an increase in public debt charges of \$558 million (a reduction of \$569 million in 1993).

4. Public Debt Expenditures Chargeable to the Account

Public debt expenditures chargeable to the Account are calculated as follows:

	(in thousands of dollars)	
	1994	1993
Public debt charges	37,982,416	38,825,144
Less: amounts unrelated to a Borrowing Authority Act—		
Interest on unmatured debt ⁽¹⁾	369,133	356,443
Pension and other liabilities	9,586,094	9,038,144
Public debt expenditures chargeable to the Account	28,027,189	29,430,557

⁽¹⁾ This amount is for special non-marketable bonds held by the Canada Pension Plan Investment Fund.

SUPPLEMENTARY INFORMATION

OBSERVATIONS BY THE AUDITOR GENERAL ON THE

FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA, THE STATEMENT REQUIRED UNDER THE *SPENDING CONTROL ACT* AND THE STATEMENT OF TRANSACTIONS OF THE DEBT SERVICING AND REDUCTION ACCOUNT

Introduction

The first part of this section comprises the Financial Statements of the Government of Canada for the year ended March 31, 1994 and my audit opinion on them. The mandate for my audit of these statements is contained in section 6 of the *Auditor General Act*. Also included in this section are two supplementary statements and my audit opinion on each: the Statement Required under the *Spending Control Act* and the Statement of Transactions of the Debt Servicing and Reduction Account. The mandate for my audit of these statements is contained, respectively, in section 8 of the *Spending Control Act* and in section 9 of the *Debt Servicing and Reduction Account Act*.

In the observations that follow, I comment on a significant accomplishment by the Government this year, and on matters that require continuing attention in future years. I also explain in more detail the meaning of my audit opinions on the three sets of financial statements in this section, how I arrived at the opinions and what they provide to users. I believe that including these observations in the Public Accounts will help parliamentarians and other users to obtain a more complete understanding of the Government's financial statements and my audit opinions on them.

The Annual Financial Report: A Significant Achievement by the Government

In mid-September, the Minister of Finance published an Annual Financial Report for the 1993-94 fiscal year. Included in that report are condensed financial statements and my audit opinion on them. In addition, the document includes financial highlights and economic developments for the year, presented in an understandable and attractive form, as well as a "scorecard", that is, a comparison of actual results for the year with related amounts forecast in budgets of previous years.

The condensed financial statements do not contain the detail included in the financial statements in this section. They have been designed to be more understandable to people with somewhat less knowledge of the Government. My opinion to the Minister of Finance simply states that the condensed statements fairly summarize the more detailed information contained in the financial statements in this section.

Publication of the Annual Financial Report marks the earliest that audited overall financial information about the Government has ever been published. The 1994 Public Accounts is being tabled many weeks later, due to the massive amount of information contained in the remaining sections and volumes and the time required to assemble and print the document.

The Government's release of an Annual Financial Report by mid-September was no easy task. It resulted from hard work and co-operation by all departments and agencies; strong central direction by the Comptroller Sector of the Treasury Board Secretariat, the Fiscal Policy and Economic Analysis Branch of Finance, and the Central Accounting and Reporting Sector of Public Works and Government Services; a high level of co-operation with auditors from my Office; and encouragement and support over many years by the Public Accounts Committee.

Matters Requiring Continuing Attention

The financial statements in this section, and the condensed statements in the Annual Financial Report, conform for the most part with recommendations of the Public Sector Accounting and Auditing Board of the Canadian Institute of Chartered Accountants. With the changes in accounting policies that have been made this year, as described in Note 2, and the comparison of budgeted amounts with the 1993-94 actuals presented in the Annual Financial Report, the only significant recommendation of the Public Sector Accounting and Auditing Board that has not yet been implemented relates to the way the Government accounts for and reports its investments in enterprise Crown corporations.

In the Statement of Assets and Liabilities, investments in enterprise corporations are recorded at cost, and then reduced by allowances to take account of reductions in value. The Public Sector Accounting and Auditing Board recommends that such investments be adjusted up or down at the end of the year by the Government's share of corporate profits or losses during the year. I have not added a reservation to my opinion on the Government's financial statements for failure to comply with this recommendation, because there is little effect on the reported deficit this year.

While significant improvements have been made in 1993-94 in the understandability of financial information about the Government and the timeliness of its publication in audited form, there is still room for improvement. For example, understandability would be greatly enhanced if information were presented solely on a gross basis, rather than the current practice of providing information both gross and net. In addition, while mid-September for the release of audited financial results is a major achievement, I am prepared to work with the Government to achieve an even earlier publication next year.

In summary, the evolution to date of financial reporting by the Government, aided by encouragement from the Public Accounts Committee and supported by my Office, is truly a remarkable achievement. Evidence of that achievement is the fact that I have been able to render opinions without qualification in four of the past five years. The remainder of these observations describe my opinions and how I arrived at them.

My Audit Opinions:

What They Mean, How I Arrived at Them, and What They Provide

What my audit opinions mean. This section of my observations examines in more detail the messages that I convey through my audit opinions. To properly understand these opinions, the reader should review carefully each paragraph, each year. It is incorrect to assume that my opinions remain the same from one year to the next. Each of the audit opinions consist of three paragraphs:

The introductory paragraph. The introductory paragraph begins by listing the financial statements covered by my opinions. It is important to note that my audit opinions relate only

to the financial statements and related notes contained in Section 1 of Volume I of the Public Accounts of Canada. They do not extend to the more detailed information presented in other sections of Volume I, or to Volume II.

The introductory paragraph concludes by confirming that the financial statements are the responsibility of the Government, and that my responsibility is to form an opinion and report on the fairness of the financial statements.

The scope paragraph. In this paragraph, I state that my audit work on the Government's financial statements has been conducted according to generally accepted auditing standards prescribed by the Canadian Institute of Chartered Accountants. I use these standards to ensure that my audit is conducted with appropriate rigor and professionalism. It is important to note that my audit work includes, among other procedures, testing a sample of transactions, not checking every one of them.

In the scope paragraph, I also explain that my audit includes assessing the reasonableness of significant estimates made by the Government. There is a good deal of judgment required in preparing and auditing summary financial statements for an entity the size of the Government of Canada. Many of the significant amounts reported in the financial statements, such as allowances for valuation of various assets and liabilities and the pension liability, are based on estimates made by the Government. These accounts are inherently imprecise. When considering whether misstatements exist in them, I determine a range of values for each that I believe would be reasonable. If the balance of the account as determined by the Government falls within my range, I conclude that the specific estimate is not misstated.

Finally, I make reference in the scope paragraph to the fact that an audit also includes assessing the appropriateness of the accounting policies used by the Government and evaluating the overall presentation of the financial statements. To present information fairly, the financial statements must be free of significant misstatement. To determine what constitutes a misstatement, there must be standards against which my judgments can be made. The standards that I continued to use this year were the Government's own stated accounting policies, certain recommendations of the Public Sector Accounting and Auditing Board and, for the Statement Required under the *Spending Control Act* and the Statement of Transactions of the Debt Servicing and Reduction Account, the provisions of enabling legislation.

The opinion paragraph. It is important to note that my opinions are not statements of fact; rather, they are expressions of my professional judgment. The opinion paragraph contains my overall conclusions about several important matters. For the financial statements of the Government of Canada, these matters are:

- whether the statements present information fairly;
- whether the statements were prepared in accordance with the Government's stated accounting policies; and
- whether the stated accounting policies were applied on the same basis as in the preceding year.

For the Statement Required under the *Spending Control Act* and the Statement of Transactions of the Debt Servicing and Reduction Account, my conclusions also relate to an additional matter: whether the statements present information in accordance with the Acts that create them.

How I arrive at my opinions. With all of this in mind, if I conclude that, in the aggregate, the financial statements are free of significant misstatement, I report that information is "presented fairly". If I conclude that the statements are materially misstated, I add supporting reservations to explain why.

In planning my audit of each of the three sets of financial statements included in this section of the Public Accounts, I first consider a dollar amount called "materiality". This dollar amount is then used in determining the nature, extent and timing of the audit work required. In addition, in all of my audit work on these financial statements, I also take into account the basic requirement that the Government comply with parliamentary authorities to spend, borrow and raise revenues.

Materiality. As I have already noted, to present information fairly the financial statements must be free of significant misstatements. This concept, called materiality, is explicitly referred to in both the scope paragraph and the opinion paragraph of my audit opinions.

The aggregate of all misstatements in the financial statements is considered material if, in the light of surrounding circumstances, it is probable that the misstatements would change or influence the decision of a person who was relying on the financial statements and who had reasonable knowledge of the Government and its activities. I will include a reservation in my audit opinion if I believe that the aggregate of all the misstatements in the financial statements would mislead the users relying on them.

In the planning phase of my audit, the determination of materiality is a quantitative process. Before beginning work, I consider the dollar magnitude of misstatements in the financial statements that I believe would influence the decisions of users. I base this amount on the total expenditures of the Government. For this year's audit, I have set planning materiality at slightly more than one half of one percent of total gross expenditures. In absolute dollars this is a large amount. However, I believe that my audits must be cost-effective, and that this level of materiality will provide appropriate credibility at reasonable cost.

My determination of appropriate materiality limits for my audits of the Statement Required under the *Spending Control Act* and the Statement of Transactions of the Debt Servicing and Reduction Account were also based on professional judgment.

As discussed above, I designed my audit to detect misstatements that, in the aggregate, equal or exceed materiality. For reasons of sensitivity, some procedures such as those designed to detect non-compliance with spending authorities are performed at a lower level of materiality. At the same time, larger materiality amounts are used for other misstatements, such as those with no impact on the annual deficit.

Applying materiality appropriately requires significant professional judgment. For example, certain audit procedures are directed at financial statement items that, by their nature, are inherently difficult to estimate, such as the pension liability and allowances for valuation discussed earlier. For such items, I design procedures to detect misstatements that would be material, after taking into account their inherent imprecision and their magnitude. In other words, I use professional judgment to determine whether decisions of users would be affected, and thus to determine if a reservation of my opinions should be considered. I strongly encourage the Government to correct all misstatements that are detected during my work.

The nature, extent and timing of my audit work. In my audit opinions, I do not say that the financial statements are "correct". The nature and extent of my audit work cannot be designed in any reasonable way to reach such a conclusion. The size and complexity of the Government make it impractical for me to examine all or even most of the trillions of dollars in individual transactions entered into during the year. In addition, as noted earlier, to be useful my audits must be cost-effective.

To be in a position to render my audit opinions, generally accepted auditing standards require that I have "reasonable assurance" that my audits will reveal misstatements aggregating to more than the predetermined materiality levels. I planned my audits of the Financial Statements of the Government of Canada, the Statement Required under the *Spending Control Act* and the Statement of Transactions of the Debt Servicing and Reduction Account to achieve a high level of overall audit assurance. To obtain the desired level of assurance, I verified samples of transactions and account balances, performed analyses, confirmed year-end balances with third parties and, where I considered necessary, reviewed significant internal controls.

What my audits provide. In describing what my audit reports provide to readers, it is important to highlight what the reports do not do. In this respect, my audit opinions do not provide assurance as to whether the Government made economical, efficient and effective use of its resources. That is something we do separately from our audit of the Government's financial statements.

In addition, my audit of the Government's financial statements was neither extensive enough nor designed to provide assurance on the integrity of each of the Government's many and varied systems of internal control and compliance with spending limits in each of the Government's several hundred individual appropriations. Additional work in each of these areas is, however, conducted on a cyclical basis within departments and agencies. I consider all of this work in developing my opinion on the Government's financial statements. If issues are identified that I feel are significant to the users of the financial statements, I will mention them in my opinion. Although some serious issues of internal control and compliance with authority were identified, none of these require mention in the context of my opinion on the financial statements. The results of this work are included in my 1994 Report to the House of Commons.

Further, due to the accounting policies the Government follows, my audit of tax revenue is restricted to amounts received during the year. Income tax revenue is based on self-assessed income earned and reported by taxpayers. Self-assessed income tax reported to the Government after the end of the year, additional tax assessed by the Government through audits in future years, and tax not reported to the Government at all (the "underground economy") are effectively excluded from the financial statements of the year. These items can be subject to audit only when, and if, amounts are received in the future.

In Summary. My audits of the financial statements in this section are designed to enhance the credibility of the information that the Government reports. In conducting these audits, I continually look for innovative ways to make them more relevant to readers of the financial statements and more cost effective.

SECTION 2

1993-94

PUBLIC ACCOUNTS

Supplementary Financial Information

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

SUPPLEMENTARY FINANCIAL INFORMATION

Introduction

This section provides a ten year comparative summary of the Government's financial transactions, both on the Public Accounts basis and on the National Accounts basis. The Public Accounts presentation reflects the accounting policies explained in Note 1 to the audited financial statements in Section 1 of this volume. The National Accounts presentation is designed primarily to facilitate economic analysis of the federal Government sector on a basis consistent with that used in measuring income and expenditure flows in the economy.

Public Accounts Presentation

The "Summary Statement of Transactions" (Table 2.1) provides aggregate data on the major categories of transactions under four main headings: budgetary, non-budgetary, foreign exchange and unmatured debt. The resulting cash position at the end of each year is also shown.

TABLE 2.1
GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
SUMMARY STATEMENT OF TRANSACTIONS ⁽¹⁾
(in millions of dollars)

	Year ended March 31									
	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
I. Budgetary transactions										
A. Revenue, Table 2.2	71,056	76,933	85,931	97,612	104,067	113,707	119,353	122,032	120,380	115,984
B. Expenditure, Table 2.3	-109,493	-111,528	-116,673	-125,406	-132,840	-142,637	-151,353	-156,389	-161,401	-157,996
Deficit	-38,437	-34,595	-30,742	-27,794	-28,773	-28,930	-32,000	-34,357	-41,021	-42,012
II. Non-budgetary transactions, Table 2.6										
A. Loans, investments and advances	636	27	1,335	1,127	897	995	291	-233	188	430
B. Specified purpose accounts	5,100	5,186	5,328	6,766	4,886	6,418	6,217	5,483	5,653	6,242
C. Other transactions	2,877	-1,128	1,161	1,052	566	987	954	-2,693	683	5,490
Net source	8,613	4,085	7,824	8,945	6,349	8,400	7,462	2,557	6,524	12,162
Financial requirements (excluding foreign exchange transactions) ⁽³⁾	-29,824	-30,510	-22,918	-18,849	-22,424	-20,530	-24,538	-31,800	-34,497	-29,850
III. Foreign exchange transactions ⁽²⁾, Table 2.7	2,423	5,626	-6,390	-7,149	-5,730	-697	-4,895	941	7,713	3,131
Total financial requirements ⁽³⁾	-27,401	-24,884	-29,308	-25,998	-28,154	-21,227	-29,433	-30,859	-26,784	-26,719
IV. Unmatured debt transactions ⁽²⁾, Table 2.7	26,847	23,770	29,182	22,913	28,454	20,906	30,490	29,064	28,891	25,975
Change in cash ⁽⁴⁾	-554	-1,114	-126	-3,085	300	-321	1,057	-1,795	2,107	-744
V. Cash balance at end of year, Table 2.7	5,858	4,744	4,618	1,533	1,833	1,512	2,569	774	2,881	2,137

Details can be found in other sections of this volume.

⁽¹⁾ Consistent with the Statement of Transactions in Section 1 of this volume.

⁽²⁾ The change in unmatured debt payable in foreign currencies, \$5,259 million in 1993-94 (\$1,965 million in 1992-93), has been included as part of foreign exchange transactions.

⁽³⁾ Cash requirements (-)

⁽⁴⁾ Cash decrease (-)

TABLE 2.2
GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF REVENUE TRANSACTIONS
(in millions of dollars)

	Year ended March 31									
	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
I. Budgetary transactions										
A. REVENUE, Section 3										
Tax revenue—										
Income tax—										
Personal	29,254	33,008	37,878	45,125	46,026	51,895	57,601	61,222	58,283	51,051
Corporation	9,379	9,210	9,885	10,878	11,730	13,021	11,726	9,359	7,206	9,819
Unemployment insurance premiums	7,553	8,719	9,558	10,425	11,268	10,738	12,707	15,394	17,535	18,233
Non-resident	1,021	1,053	1,355	1,162	1,578	1,361	1,372	1,261	1,191	1,272
	47,207	51,990	58,676	67,590	70,602	77,015	83,406	87,236	84,215	80,375
Excise taxes and duties—										
Goods and services tax							2,574	15,168	14,868	15,696
Sales tax	7,592	9,345	11,972	12,927	15,645	17,672	12,635	-1,969	-139	-75
Customs import duties	3,794	3,971	4,187	4,385	4,521	4,587	4,001	3,999	3,811	3,652
Energy taxes	4,479	3,348	1,965	2,603	2,646	2,471	3,192	3,441	3,437	3,656
Other excises taxes and duties	2,312	2,827	2,925	3,026	2,959	3,425	3,711	4,557	4,103	3,706
	18,177	19,491	21,049	22,941	25,771	28,155	26,113	25,196	26,080	26,635
Other tax revenue	107	126	144	207	265	226	279	273	271	322
Total tax revenue	65,491	71,607	79,869	90,738	96,638	105,396	109,798	112,705	110,566	107,332
Non-tax revenue—										
Return on investments—										
Bank of Canada	1,858	1,856	1,971	1,871	1,938	2,239	2,809	1,844	1,806	1,452
Canada Mortgage and Housing Corporation	913	892	866	853	845	822	772	753	800	719
Farm Credit Corporation	463	386	354	326	301	239	230	215	226	211
Exchange Fund Account	224	-505	366	752	1,658	1,661	2,258	2,900	3,209	2,916
Interest on bank deposits	243	278	219	279	256	278	285	192	169	128
Other return on investments	597	754	479	656	549	611	453	617	628	716
	4,298	3,661	4,255	4,737	5,547	5,850	6,807	6,521	6,838	6,142
Other non-tax revenue	1,267	1,665	1,807	2,137	1,882	2,461	2,748	2,806	2,976	2,510
Total non-tax revenue	5,565	5,326	6,062	6,874	7,429	8,311	9,555	9,327	9,814	8,652
Total net revenue	71,056	76,933	85,931	97,612	104,067	113,707	119,353	122,032	120,380	115,984

TABLE 2.3

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
DETAILED STATEMENT OF EXPENDITURE TRANSACTIONS
(in millions of dollars)

	Year ended March 31									
	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
I. Budgetary transactions										
B. EXPENDITURE, Section 4										
Transfer payments—										
Old age security benefits, guaranteed income supplements and spouses' allowances	11,418	12,525	13,445	14,349	15,202	16,154	17,131	18,393	19,106	19,903
Unemployment insurance benefits	10,052	10,036	10,444	10,487	10,972	11,694	14,665	18,126	19,065 ⁽¹⁾	17,626 ⁽¹⁾
Family allowances	2,418	2,501	2,534	2,564	2,606	2,653	2,736	2,821	2,194	7
Fiscal arrangements	5,985	5,941	6,302	7,007	8,127	8,653	8,280	8,854	7,591	9,045
Insurance and medical care services	6,330	6,400	6,607	6,558	6,678	6,663	6,033	6,689	8,307	7,232
Canada Assistance Plan	3,745	3,916	4,051	4,246	4,556	5,006	5,788	6,099	6,686	7,236
Education support	2,265	2,277	2,232	2,242	2,227	2,166	1,862	2,142	2,887	2,378
Other transfer payments	16,451	15,387	15,291	17,436	17,535	17,139	16,607	18,829	19,624	19,941
	58,664	58,983	60,906	64,889	67,903	70,128	73,102	81,953	85,460	83,368
Crown corporations expenditures	6,159	4,479	4,936	5,872	5,572	5,237	5,713	5,252	6,219	5,298
Operating and capital expenditures—										
National Defence	8,636	8,937	9,788	10,554	10,761	11,217	11,518	10,901	10,939	11,310
All other departments and agencies	13,641	13,707	14,375	15,138	15,452	17,266	18,432	17,109	19,958	20,038
	22,277	22,644	24,163	25,692	26,213	28,483	29,950	28,010	30,897	31,348
Total program spending	87,100	86,106	90,005	96,453	99,688	103,848	108,765	115,215	122,576	120,014
Public debt charges	22,393	25,422	26,668	28,953	33,152	38,789	42,588	41,174	38,825	37,982
Total net expenditure	109,493	111,528	116,673	125,406	132,840	142,637	151,353	156,389	161,401	157,996

⁽¹⁾ The Child Tax Benefit Program was introduced in January 1993 to replace the Child Tax Credits and the Family Allowance Program.

TABLE 2.4
GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
COMPARATIVE STATEMENT OF FINANCIAL ASSETS AND LIABILITIES
(in millions of dollars)

	Year ended March 31									
	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
FINANCIAL ASSETS										
<i>LOANS, INVESTMENTS AND ADVANCES</i>										
Enterprise Crown corporations	21,135	21,252	20,422	18,972	18,238	17,678	17,428	18,150	19,537	19,188
Less: allowance for valuation	5,657	5,543	5,592	4,810	5,419	4,664	4,625	4,776	6,065	6,500
	15,478	15,709	14,830	14,162	12,819	13,014	12,803	13,374	13,472	12,688 ⁽¹⁾
Other	15,024	15,166	14,610	14,251	14,497	13,507	13,527	13,659	13,793	14,407
Less: allowance for valuation	7,850	8,250	8,150	8,250	8,050	8,250	8,350	8,820	9,240	9,500
	7,174	6,916	6,460	6,001	6,447	5,257	5,177	4,839	4,553	4,907
Total Net Loans, Investments and Advances	22,652	22,625	21,290	20,163	19,266	18,271	17,980	18,213	18,025	17,595
<i>FOREIGN EXCHANGE ACCOUNTS</i>										
International reserves held in the Exchange Fund										
Account	4,211	3,459	8,212	14,779	17,422	15,393	19,066	17,148	10,879	13,156
International Monetary Fund—Subscriptions	3,985	4,670	4,936	5,038	4,534	4,474	4,565	4,797	7,599	8,443
Less: International Monetary Fund—Notes payable and Special Drawing Rights allocations	4,332	5,151	5,580	5,815	5,186	5,045	5,063	5,400	7,681	8,674
Total Net Foreign Exchange Accounts	3,864	2,978	7,568	14,002	16,770	14,822	18,568	16,545	10,797	12,925
ACCOUNTS RECEIVABLE	1,516	1,590	1,711	1,838	2,157	2,421	3,165	4,208	3,968	3,941
CASH IN TRANSIT	1,882	1,693	1,468	2,322	2,087	2,035	2,196	2,902	2,931	3,313
CASH	5,858	4,744	4,618	1,533	1,833	1,512	2,569	774	2,881	2,137
TOTAL FINANCIAL ASSETS	35,772	33,630	36,655	39,858	42,113	39,061	44,478	42,642	38,602	39,911
ACCUMULATED DEFICIT	207,986	242,581	273,323	301,117	329,890	358,820	390,820	425,177	466,198	508,210
TOTAL	243,758	276,211	309,978	340,975	372,003	397,881	435,298	467,819	504,800	548,121
LIABILITIES										
<i>SPECIFIED PURPOSE ACCOUNTS</i>										
Canada Pension Plan (net)	1,502	1,773	1,978	2,284	2,540	2,962	3,459	3,181	2,839	2,728
Pension liability	42,312	46,994	51,992	57,417	63,241	69,626	76,139	81,881	87,911	94,097
Government Annuities Account	1,095	1,060	1,024	987	948	907	864	821	778	736
Deposit and trust accounts	1,353	1,776	1,795	1,747	1,221	1,156	1,114	1,103	1,143	1,146
Provincial tax collection agreements										
account	1,617	1,390	1,447	2,497	1,766	1,398	585	344		
Other	477	549	634	704	806	891	996	1,310	1,622	1,828
Total Specified Purpose Accounts	48,356	53,542	58,870	65,636	70,522	76,940	83,157	88,640	94,293	100,535
OTHER LIABILITIES	22,683	21,440	22,497	24,530	25,180	26,379	28,238	27,294	27,766	33,611
<i>UNMATURED DEBT</i>										
Payable in Canadian currency	163,662	187,432	216,614	239,527	267,981	288,887	319,377	348,441	377,332	403,307
Payable in foreign currencies	9,057	13,797	11,997	11,282	8,320	5,675	4,526	3,444	5,409	10,668
Total Unmatured Debt	172,719	201,229	228,611	250,809	276,301	294,562	323,903	351,885	382,741	413,975
TOTAL	243,758	276,211	309,978	340,975	372,003	397,881	435,298	467,819	504,800	548,121

⁽¹⁾In both 1994 and 1993, the Provincial tax collection agreements account is in a debit position and is included in Loans, investments and advances—Other.

TABLE 2.5
GOVERNMENT OF CANADA
PUBLIC ACCOUNTS PRESENTATION
STATEMENT OF RETROACTIVE ADJUSTMENTS TO THE ACCUMULATED DEFICIT
(in millions of dollars)

	Year ended March 31						
	1985	1986	1987	1988	1989	1990	1991
Accumulated deficit—As previously reported	206,602	241,230	272,013	300,264	329,245	358,261	390,349
Restatement following changes in accounting policies:							
Provision for loans to be recovered from future appropriations	1,857	1,843	1,792	1,410	1,219	1,164	1,025
Accrual of certain tax refunds							
Unamortized bond premiums, discounts and commissions	-473	-492	-482	-557	-574	-605	-554
Revised accumulated deficit—End of year	207,986	242,581	273,323	301,117	329,890	358,820	390,820

TABLE 2.6

GOVERNMENT OF CANADA

PUBLIC ACCOUNTS PRESENTATION

DETAILED STATEMENT OF NON-BUDGETARY TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
II. Non-budgetary transactions										
A. LOANS, INVESTMENTS AND ADVANCES, Section 6										
Enterprise Crown corporations—										
Canada Deposit Insurance Corporation	-40	-895	-268	-131	-361	320	150	-560	-1,300	-66
Canada Mortgage and Housing Corporation	364	195	254	234	273	201	194	65	238	105
Canadian National Railway Company	2	9	352	29	12	12	13	15	16	17
Export Development Corporation	39	64	49	55	25	-75	-16			-25
Farm Credit Corporation	172	214	591	-179	230	104	-82	-159	71	-68
Federal Business Development Bank	157	119	93	51				-10		
Other	23	177	-241	1,391	555	-2	-9	-73	-412	386
	717	-117	830	1,450	734	560	250	-722	-1,387	349
Allowance for valuation	27	-114	49	-782	609	-755	-39	151	1,289	435
Total enterprise Crown corporations	744	-231	879	668	1,343	-195	211	-571	-98	784
Other loans, investments and advances—										
Provincial and territorial governments	67	110	89	37	28	-140	86	118	-672	-176
National governments including developing countries	-172	-142	124	81	132	696	19	-59	152	-52
International organizations (subscriptions less notes) ..	-378	-220	46	15	-24	-70	-37	-105	-197	-236
Joint and mixed enterprises										
Petro-Canada										
Other	-93	-61	237	319	36	362			88	
Miscellaneous	-131	171	60	-93	-418	142	-88	-86	495	-150
	-707	-142	556	359	-246	990	-20	-132	-134	-614
Allowance for valuation	599	400	-100	100	-200	200	100	470	420	260
Total other loans, investments and advances	-108	258	456	459	-446	1,190	80	338	286	-354
Total loans, investments and advances after allowance for valuation	636	27	1,335	1,127	897	995	291	-233	188	430
B. SPECIFIED PURPOSE ACCOUNTS, Section 7										
Canada Pension Plan (net)	195	271	205	306	256	422	497	-278	-342	-111
Pension liability (net)	4,303	4,682	4,998	5,425	5,825	6,385	6,511	5,742	6,030	6,186
Government Annuities Account	-29	-35	-36	-37	-39	-41	-43	-43	-43	-42
Deposit and trust accounts	254	423	19	-47	-526	-65	-42	-11	40	3
Provincial tax collection agreements account	309	-227	57	1,050	-731	-368	-813	-241	-344	
Other	68	72	85	69	101	85	107	314	312	206
Total specified purpose accounts	5,100	5,186	5,328	6,766	4,886	6,418	6,217	5,483	5,653	6,242
C. OTHER TRANSACTIONS, Sections 8 and 11										
Accounts receivable	-69	-74	-121	-127	-319	-264	-744	-1,043	240	27
Cash in transit	-6	189	225	-854	235	52	-161	-706	-29	-382
Other liabilities	2,952	-1,243	1,057	2,033	650	1,199	1,859	-944	472	5,845
Total other transactions	2,877	-1,128	1,161	1,052	566	987	954	-2,693	683	5,490
Net non-budgetary transactions after allowance for valuation	8,613	4,085	7,824	8,945	6,349	8,400	7,462	2,557	6,524	12,162
Summary—										
Net non-budgetary transactions before allowance for valuation	7,987	3,799	7,875	9,627	5,940	8,955	7,401	1,936	4,815	11,467
Allowance for valuation	626	286	-51	-682	409	-555	61	621	1,709	695
Net non-budgetary transactions after allowance for valuation	8,613	4,085	7,824	8,945	6,349	8,400	7,462	2,557	6,524	12,162

Source/requirement (-)

TABLE 2.7

GOVERNMENT OF CANADA

PUBLIC ACCOUNTS PRESENTATION

DETAILED STATEMENT OF FOREIGN EXCHANGE, UNMATURED DEBT AND CASH TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
III. Foreign exchange transactions, Section 9										
International reserves held in the Exchange Fund										
Account	-588	752	-4,753	-6,567	-2,643	2,029	-3,673	1,918	6,269	-2,277
International Monetary Fund—Subscriptions	10	-685	-266	-102	504	60	-91	-232	-2,802	-844
	-578	67	-5,019	-6,669	-2,139	2,089	-3,764	1,686	3,467	-3,121
Less: International Monetary Fund—Notes payable ..	-32	-637	-359	-208	495	126	5	-275	-2,181	-841
Special Drawing Rights allocations	2	-182	-70	-27	134	15	-23	-62	-100	-152
	-30	-819	-429	-235	629	141	-18	-337	-2,281	-993
Unmatured debt transactions payable in foreign										
currencies	2,971	4,740	-1,800	-715	-2,962	-2,645	-1,149	-1,082	1,965	5,259
Total foreign exchange transactions	2,423	5,626	-6,390	-7,149	-5,730	-697	-4,895	941	7,713	3,131
IV. Unmatured debt transactions, Section 10										
Marketable bonds	12,379	15,584	13,337	9,928	10,899	10,689	15,294	14,395	19,823	27,142
Canada savings bonds	3,756	2,285	64	9,014	-5,567	-6,827	-6,485	1,154	-1,229	-3,038
Special non-marketable bonds issued to the Canada										
Pension Plan Investment Fund	16	240	1,351	696	513	67	420	9	4	-8
Treasury bills	10,600	9,650	15,000	4,100	21,650	15,850	20,600	13,150	9,750	3,950
Notes and loans	2,987	861	-2,823	-1,171	-2,015	-1,734	-163	-7	-7	
Canada bills			1,045		86	315	-438	-1,008	2,552	3,097
	29,738	28,620	27,974	22,567	25,566	18,360	29,228	27,693	30,893	31,143
Less: Government's holdings of unmaturred debt—										
Marketable bonds	-122	137	-175	141	10	107	-58	-132	54	-9
Canada savings bonds held on account of										
employees	42	-27	36	11	10	-36	19	-57	8	-11
Canada savings bonds held on account										
of the Payroll Savings										
Plan			731	217	54	28	-74	-100	-25	-71
Unmatured debt transactions payable in foreign										
currencies	2,971	4,740	-1,800	-715	-2,962	-2,645	-1,149	-1,082	1,965	5,259
	2,891	4,850	-1,208	-346	-2,888	-2,546	-1,262	-1,371	2,002	5,168
Total unmaturred debt transactions payable in										
Canadian currency	26,847	23,770	29,182	22,913	28,454	20,906	30,490	29,064	28,891	25,975
V. Cash balance at end of year, Section 11										
In Canadian currency	5,779	4,566	4,479	1,381	1,708	1,369	2,459	677	2,774	2,032
In foreign currencies	79	178	139	152	125	143	110	97	107	105
Total cash balance	5,858	4,744	4,618	1,533	1,833	1,512	2,569	774	2,881	2,137

Source/requirement (-)

TABLE 2.8

GOVERNMENT OF CANADA

PUBLIC ACCOUNTS PRESENTATION

DETAILED STATEMENT OF TRANSACTIONS—CERTAIN SPECIFIED PURPOSE ACCOUNTS

(in millions of dollars)

	Year ended March 31									
	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
CANADA PENSION PLAN										
Receipts—										
Employer and employee contributions	3,879	4,495	4,976	5,583	6,248	7,278	7,969	8,391	8,993	8,922
Investment income	2,889	3,162	3,404	3,669	3,913	4,182	4,410	4,463	4,499	4,446
Disbursements—										
Pensions	-4,224	-4,887	-5,722	-7,329	-8,445	-9,473	-10,541	-11,793	-13,199	-14,402
Administration expenses	-100	-111	-140	-135	-133	-145	-163	-134	-168	-187
Net	2,444	2,659	2,518	1,788	1,583	1,842	1,675	927	125	-1,221
Investments—Securities in Investment Fund	-2,249	-2,388	-2,313	-1,482	-1,327	-1,420	-1,178	-1,205	-467	1,110
Total (net) Canada Pension Plan	195	271	205	306	256	422	497	-278	-342	-111
SUPERANNUATION ACCOUNTS										
Public Service Superannuation Account—										
Receipts—										
Government contribution	373	391	398	427	434	426	478	621	763	850
Employee contributions	379	384	410	415	406	456	483	558	585	588
Public Service corporations—Employer and employee contributions	246	246	242	240	248	253	252	305	319	304
Interest	1,616	1,993	2,445	2,775	3,075	3,392	3,745	4,593	4,988	5,357
Actuarial liability adjustment								506		
Transfer from the Supplementary Retirement Benefits Account								4,395		
Other	21	25	31	31	33	42	43	48	38	40
Disbursements—										
Annuities	-647	-740	-835	-931	-1,037	-1,142	-1,247	-2,164	-2,307	-2,422
Other	-49	-65	-77	-116	-159	-118	-107	-114	-116	-208
Change in unamortized portion of actuarial deficiency	356	244	53							
Net	2,295	2,478	2,667	2,841	3,000	3,309	3,647	8,748	4,270	4,509
Canadian Forces Superannuation Account—										
Receipts—										
Government contribution	212	223	233	247	255	270	288	401	424	435
Employee contributions	120	125	131	139	142	151	161	188	185	176
Interest	1,125	1,350	1,546	1,782	1,968	2,161	2,370	2,726	2,922	3,125
Transfer from the Supplementary Retirement Benefits Account								1,207		
Other	2	2	3	2	3	4	4	4	4	6
Disbursements—										
Annuities	-363	-394	-426	-459	-499	-544	-586	-1,113	-1,169	-1,271
Other	-13	-16	-17	-20	-25	-32	-33	-28	-32	-28
Change in unamortized portion of actuarial deficiency	203	152	62	4						
Net	1,286	1,442	1,532	1,695	1,844	2,010	2,204	3,385	2,334	2,443
Royal Canadian Mounted Police Superannuation Account—										
Receipts—										
Government contribution	67	68	72	82	99	71	93	105	120	126
Employee contributions	34	34	37	40	41	43	47	60	62	61
Interest	157	196	237	271	307	349	393	478	532	587
Transfer from the Supplementary Retirement Benefits Account								328		
Disbursements—										
Annuities	-24	-27	-33	-40	-48	-59	-68	-96	-111	-126
Other	-2	-2	-3	-2	-2	-2	-3	-2	-3	-1
Change in unamortized portion of actuarial deficiency	19	11	1							
Net	251	280	311	351	397	402	462	873	600	647

TABLE 2.8

GOVERNMENT OF CANADA

PUBLIC ACCOUNTS PRESENTATION

DETAILED STATEMENT OF TRANSACTIONS—CERTAIN SPECIFIED PURPOSE ACCOUNTS—*Concluded*

(in millions of dollars)

	Year ended March 31									
	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Members of Parliament Retiring Allowances Account—										
Receipts—										
Government contribution		2	2	2	2	2	2	2	2	2
Members' contributions		2	2	2	2	2	2	2	1	1
Interest		2	2	3	3	3	3	3	21	22
Actuarial liability adjustment								158		
Transfer from the Supplementary Retirement Benefits Account								10		
Disbursements—										
Annuities		-5	-4	-4	-5	-7	-6	-7	-10	-14
Net		1	2	3	2		1	168	14	11
Members of Parliament Retirement Compensation Arrangements Account—										
Receipts—										
Government contribution								3	11	10
Members' contributions									2	2
Interest									1	1
Disbursements—										
Annual allowances									-7	-7
Net								3	7	6
Supplementary Retirement Benefits Account—										
Receipts—										
Government contribution		100	103	111	115	115	130	139	1	1
Employee contributions		100	103	111	115	115	129	139	1	1
Public Service corporations—Employer and employee contributions		46	47	45	48	50	52	52		
Other		260	268	273	332	398	471	610	3	3
Disbursements—										
Annuities		-25	-27	-37	-53	-71	-94	-118		
Transfer to other superannuation accounts								-5,940		
Other		-11	-14	-18	-21	-23	-25	-25		
Net		470	480	485	536	584	663	797	-5,935	5
		4,303	4,682	4,998	5,425	5,825	6,385	7,111	7,242	7,230
										7,621
Allowance for the actuarial liability for pensions							-600	-1,500	-1,200	-1,435
Total pension liability		4,303	4,682	4,998	5,425	5,825	6,385	6,511	5,742	6,030
										6,186

Source/requirement (-)

National Accounts Presentation

The National Income and Expenditure Accounts were developed as a basis for economic analysis of income and expenditure flows in the economy. The concepts and definitions applied to the Government sector are consistent with those applied to other sectors and follow international practices developed under the aegis of the United Nations. The economic nature of a transaction is the determining factor in its classification within the National Accounts framework.

TABLE 2.9

GOVERNMENT OF CANADA
NATIONAL ACCOUNTS PRESENTATION
DETAILED STATEMENT OF REVENUE AND EXPENDITURE TRANSACTIONS
(in millions of dollars)

	Year ended March 31									
	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
I. National Accounts transactions⁽¹⁾										
A. REVENUE—										
Direct taxes—										
Persons	37,893	44,218	50,110	56,688	58,872	65,350	74,742	79,670	79,964	76,318
Corporations	11,354	11,418	10,357	11,968	12,503	12,409	11,215	9,685	9,777	10,705
Non-residents	1,170	1,192	1,448	1,418	1,808	1,421	1,603	1,665	1,491	1,662
<i>Total direct taxes</i>	<i>50,417</i>	<i>56,828</i>	<i>61,915</i>	<i>70,074</i>	<i>73,183</i>	<i>79,180</i>	<i>87,560</i>	<i>91,020</i>	<i>91,232</i>	<i>88,685</i>
Indirect taxes	18,719	18,708	21,812	24,254	26,362	29,348	26,253	31,018	31,081	31,636
Other current transfers from persons	18	24	23	25	28	32	36	44	68	68
Investment income	7,256	7,933	8,067	9,023	10,406	11,459	12,555	12,843	12,632	12,434
Capital consumption allowances	1,176	1,255	1,303	1,354	1,452	1,538	1,580	1,533	1,568	1,608
Total revenue	77,586	84,748	93,120	104,730	111,431	121,557	127,984	136,458	136,581	134,431
B. EXPENDITURE—										
Current goods and services—										
Defence	8,447	9,203	9,505	10,226	10,618	11,069	11,736	11,690	11,685	11,660
Non-defence	13,314	14,115	14,600	14,803	15,612	17,460	18,726	20,264	20,775	21,200
<i>Total current goods and services</i>	<i>21,761</i>	<i>23,318</i>	<i>24,105</i>	<i>25,029</i>	<i>26,230</i>	<i>28,529</i>	<i>30,462</i>	<i>31,954</i>	<i>32,460</i>	<i>32,860</i>
Transfer payments to persons	30,440	31,809	33,570	34,799	36,419	38,916	43,907	51,362	54,125	56,919
Subsidies	7,804	5,206	5,405	6,347	5,583	4,907	5,373	6,984	5,186	4,626
Capital assistance	3,452	2,716	2,414	1,792	1,561	1,572	1,565	1,277	1,139	871
Current transfers to non-residents	1,541	1,537	1,904	2,262	2,471	2,954	2,332	2,723	2,719	2,262
Interest on the public debt	22,116	25,102	26,385	28,680	32,885	38,570	42,320	40,948	38,614	37,677
Transfers to provinces	20,120	20,269	20,959	22,781	23,953	25,227	25,970	26,999	30,299	28,035
Transfers to local governments	503	488	523	653	702	884	924	904	964	1,000
Gross capital formation	2,433	2,175	1,944	1,897	2,219	2,251	2,250	2,374	2,486	2,664
Total expenditure	110,170	112,620	117,209	124,240	132,023	143,810	155,103	165,525	167,992	166,914
Deficit	-32,584	-27,872	-24,089	-19,510	-20,592	-22,253	-27,119	-29,067	-31,411	-32,483

⁽¹⁾ These "National Accounts transactions" are consistent with those released by Statistics Canada on August 31, 1994.

Public Accounts and National Accounts Reconciliation

The reconciliation of transactions between the Public Accounts and National Accounts is set out in the table that follows. The major factors which give rise to the need for a reconciliation are listed below.

The deficits of Government business enterprises which are outside the Government accounting entity are, for Public Accounts presentation purposes, met through budgetary appropriations and are thus recorded as budgetary expenditure. In the National Accounts presentation, these deficits are netted against Government investment income.

Revenue in the Public Accounts is generally recorded on a cash basis with the exception of the non-tax revenue. While the major portion of National Accounts revenue is accounted for on a cash basis, certain items, such as corporate income taxes and the oil export charges, are reported on an accrual basis. This difference also results in a different treatment of the acceleration of source deductions and sales and excise taxes by large firms.

Transactions of employee pension accounts are treated as non-budgetary in the Public Accounts, although the Govern-

ment's contributions to, and interest payments on, these accounts are included in expenditure. Employer and employee contributions to these accounts, plus any related interest income, form part of Government revenue in the National Accounts presentation, and pension payments form part of Government expenditure.

In the Public Accounts presentation, the purchase of capital assets such as buildings and machinery is recorded as a budgetary expenditure in the year of acquisition. Only newly produced capital assets and capital expenditures are included in National Accounts expenditure. The National Accounts also ignore the sale of capital assets as such sales are not deemed to give rise to production. Both Government revenue and expenditure include an allowance for the depreciation of capital assets in the National Accounts termed "Capital consumption allowance". This item is not a part of Public Accounts reporting.

Both the Public Accounts and the National Accounts include the financial activities of the consolidated Crown corporations. However, the inclusions are not identical.

TABLE 2.10

GOVERNMENT OF CANADA
PUBLIC ACCOUNTS AND NATIONAL ACCOUNTS RECONCILIATION
(in millions of dollars)

	Year ended March 31									
	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Budgetary revenue—Public Accounts	71,056	76,933	85,931	97,612	104,067	113,707	119,353	122,032	120,380	115,984
Reconciling items—										
Government pension receipts	5,528	6,070	6,548	7,176	7,756	8,523	9,440	10,926	10,961	11,516
Corporate income tax—Excess of accruals over collections										
Capital consumption allowances	-458	-138	-58	1,428	773	-612	-511	326	2,571	886
Petroleum compensation allowances	1,176	1,255	1,303	1,354	1,452	1,538	1,580	1,533	1,568	1,608
Petroleum compensation charge ⁽¹⁾	2,291	690				-1	3			
Non-tax revenue ⁽²⁾	-835	-989	-968	-1,260	-1,190	-1,315	-1,276	-1,275	-1,286	-1,299
Deficits of Government business enterprises	-1,104	-933	-938	-937	-907	-991	-849	-806	-773	-699
Goods and services tax								2,652	3,610	3,393
Child tax credit ⁽⁶⁾									1,312	5,240
Miscellaneous ⁽³⁾	-68	1,860	1,302	-643	-520	708	-920	1,070	-1,762	-2,198
Total revenue—National Accounts	77,586	84,748	93,120	104,730	111,431	121,557	127,984	136,458	136,581	134,431
Budgetary expenditure—Public Accounts	109,493	111,528	116,673	125,406	132,840	142,637	151,353	156,389	161,401	157,996
Reconciling items—										
Government pension payments	1,139	1,285	1,437	1,600	1,801	1,978	2,073	2,489	3,782	3,970
Net expenditure of funds and agencies ⁽⁴⁾	1,457	1,442	1,568	1,555	1,336	1,661	1,165	1,361	1,373	884
Capital consumption allowances	1,176	1,255	1,303	1,354	1,452	1,538	1,580	1,533	1,568	1,608
Petroleum compensation program ⁽⁵⁾	2,238	1,133	6	60						
Non-tax revenue ⁽²⁾	-835	-989	-968	-1,260	-1,190	-1,315	-1,276	-1,275	-1,286	-1,299
Deficits of Government business enterprises	-1,104	-933	-938	-937	-907	-991	-849	-806	-773	-699
Budgetary transfers to funds and agencies	-1,526	-1,273	-1,213	-1,336	-1,335	-1,265	-1,063	-1,223	-1,069	-970
Goods and services tax—Transfer and subsidies							754	3,158	2,574	2,698
Child tax benefits ⁽⁶⁾									1,312	5,240
Miscellaneous ⁽⁷⁾	-1,868	-828	-659	-2,202	-1,974	-433	1,366	3,899	-890	-2,514
Total expenditure—National Accounts	110,170	112,620	117,209	124,240	132,023	143,810	155,103	165,525	167,992	166,914

⁽¹⁾ In the Public Accounts, the petroleum compensation charge is netted against petroleum compensation payments and included in budgetary expenditure. Gross revenues and payments are recorded in the National Accounts.

⁽²⁾ Various items of non-tax revenue, such as service fees and proceeds from the sale of current goods, which are reported as revenue in the Public Accounts, are netted to expenditure in the National Accounts.

⁽³⁾ Major items under miscellaneous include adjustments for proceeds from the sale of used capital assets, air transportation tax, imputed items, the treatment of revenue in the supplementary accounting period after March 31, and the treatment of the acceleration of source deductions and sales and excise taxes by large firms.

⁽⁴⁾ In the National Accounts, budgetary appropriations to various funds and agencies are replaced by net actual expenditures of the funds and agencies.

⁽⁵⁾ This item represents the difference between the gross payments recorded on the National Accounts basis and net payments recorded on the Public Accounts basis.

⁽⁶⁾ In the Public Accounts, the child tax credit is netted against the Personal Income tax. In the National Accounts, the fiscal incidence is shown; the benefit is presented as a transfer to persons and its counterpart is included in the Revenue—Direct taxes—Persons.

⁽⁷⁾ Major items under miscellaneous include adjustments for reserves and write-offs, provision for the valuation of assets and liabilities, purchase of used capital assets, imputed items, the treatment of expenditure and for all items in the reconciliation in the supplementary accounting period after March 31.

SECTION 3

1993-94

PUBLIC ACCOUNTS

Budgetary Revenue

CONTENTS

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

INTRODUCTION

Budgetary revenue consists of all tax and non-tax amounts which enter into the calculation of the annual surplus or deficit of the Government.

ACCOUNTING FOR REVENUE

Tax revenue is reported net of refunds, and excludes taxes collected on behalf of provinces and territories, and amounts credited to other liability accounts.

The Government generally reports tax revenue in the year in which it is received. Refunds of tax revenue are allocated to the year in which the processing cycle for the assessment of the related tax return has been started. However, cases of tax refunds that are both significant and unusual in nature, and where all applicable levels of appeal have been exhausted or are not expected to be pursued, are reported on an accrual basis. The Goods and Services Tax (GST) quarterly tax credits and payments under the child tax benefit program are charged in the period to which they relate.

Tax revenue for a fiscal year includes receipts credited to the Receiver General for Canada by the Bank of Canada and the chartered banks by March 31st and amounts received in federal government offices by March 31st, but not deposited until April or not credited to the Receiver General until April. Tax revenue also includes amounts received in the mail on the first working day of April, except when it is clear that it was the remitter's intention to discharge an obligation arising in the new fiscal year.

Although a taxpayer's income tax liability relates to a taxation year, collection of individual and corporation income taxes by payroll deductions and instalment payments results in a distribution of receipts throughout the year. Similarly, the GST and other excise taxes and duties are received on a regular basis throughout the year.

Non-tax revenue is reported in the year in which the transactions or events that give rise to the revenue occur.

Table 3.1 presents revenue from outside parties by main classification on both a gross and net basis. "Gross revenue" reports all revenue received from outside parties including:

- revenue credited to appropriations where, as authorized by Parliament, certain revenues which are associated with the recovery of certain costs are credited to program spending. In such cases, Parliament votes such funds net of authorized revenue;
- tax credits and repayments where certain tax credits are related to expenditures but are determined through the income tax or fiscal arrangements processes; and
- revenue of consolidated Crown corporations where, for reporting in the annual financial statements, the financial transactions of certain Crown corporations are included with those of the Government.

"Net revenue" excludes the above three categories.

Chart 3A presents total net revenue by main classification for the current fiscal year while Chart 3B compares total net revenue for the last ten fiscal years.

TABLE 3.1

REVENUE FROM OUTSIDE PARTIES BY MAIN CLASSIFICATION
(in millions of dollars)

	1993-94					1992-93	
	Gross revenue ⁽¹⁾	Revenue credited to appropriations	Tax credits and repayments	Consolidated Crown corporations ⁽³⁾	Net revenue ⁽¹⁾	Gross revenue ⁽¹⁾	Net revenue ⁽¹⁾
Tax revenue—							
Income tax—							
Personal	57,538		6,487		51,051	61,572	58,283
Corporation	9,819				9,819	7,206	7,206
Unemployment insurance premiums	18,233				18,233	17,535	17,535
Non-resident	1,272				1,272	1,191	1,191
	86,862		6,487		80,375	87,504	84,215
Excise taxes and duties—							
Goods and services tax, Table 3.3 ..	18,381		2,685		15,696	17,371	14,868
Energy taxes —							
Excise tax—Gasoline	3,597				3,597	3,177	3,177
Petroleum and gas revenue tax ..	-29				-29	-17	-17
Excise tax—Aviation gas and diesel fuel	88				88	277	277
	3,656				3,656	3,437	3,437
Customs import duties	3,652				3,652	3,811	3,811
Other excise taxes and duties—							
Excise duties	1,904				1,904	1,896	1,896
Miscellaneous excise taxes and duties	2,257	530			1,727	2,566	2,068
	4,161	530			3,631	4,462	3,964
	29,850	530	2,685		26,635	29,081	26,080
Other tax revenue	322				322	271	271
Total tax revenue	117,034	530	9,172		107,332	116,856	110,566
Non-tax revenue—							
Return on investments, Table 3.4 ...	6,187	37		8	6,142	6,873	6,838
Other non-tax revenue—							
Privileges, licences and permits ...	600	161			439	648	459
Refunds of previous years' expenditure	509				509	651	650
Services and service fees	1,654	1,342			312	1,709	286
Proceeds from sales	340	196			144	577	359
Domestic coinage	90				90	80	80
Premium and discount on exchange ..	147	3			144	117	115
Miscellaneous non-tax revenue ...	1,770	291		607	872	2,002	1,027
	5,110	1,993		607	2,510	5,784	2,976
Total non-tax revenue	11,297	2,030		615	8,652	12,657	9,814
Total revenue⁽²⁾	128,331	2,560	9,172	615	115,984	129,513	120,380

⁽¹⁾ Reflected on the Statement of Revenue and Expenditure in Section 1 of this volume.⁽²⁾ Additional details are provided in Table 4a in Section 1 of Volume II (Part I).⁽³⁾ Additional information on the consolidated Crown corporations is provided in Section 5 of this volume and in the audited financial statements (Section 1 of this volume).

CHART 3A
TOTAL NET REVENUE BY MAIN CLASSIFICATION FOR 1993-94

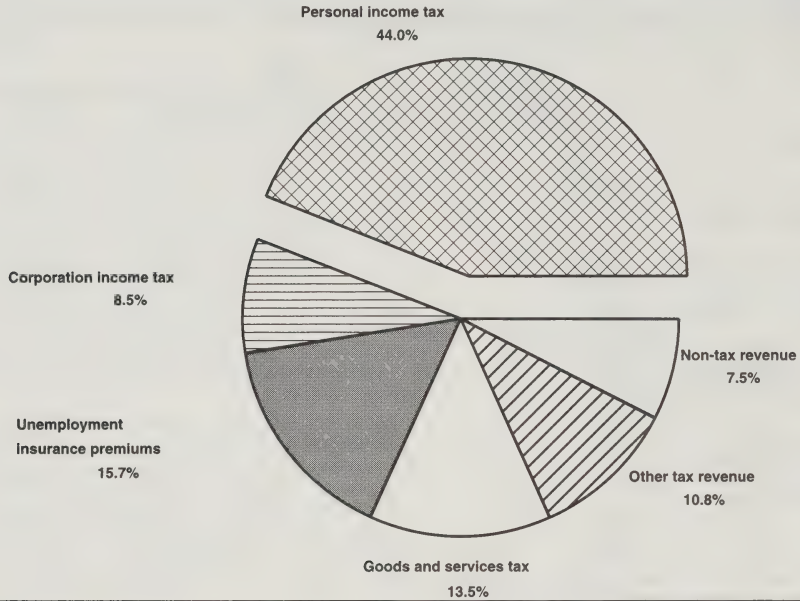
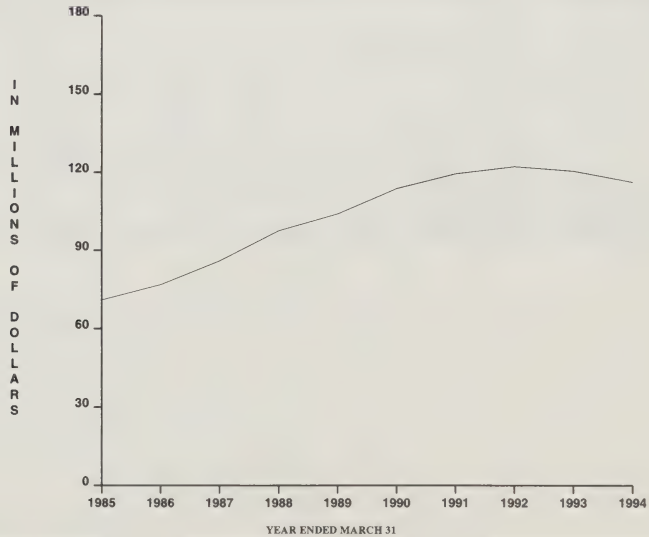


CHART 3B
TOTAL NET REVENUE



On a day-to-day basis, organizations within the Government transact with each other and thus contribute to gross amounts of revenue and expenditure. In preparing the financial statements, these "internal transactions" are eliminated so as to report on the basis of transactions with outside parties only. Table 3.2 provides details of internal revenue transactions and shows the total of revenue from both internal and external

sources. The total gross revenue of \$132,911 million includes the total revenue from all sources. Revenue of consolidated Crown corporations, revenue credited to appropriations, and tax credits and repayments are deducted to arrive at net revenue from all sources. This total of \$116,129 million is made up of total ministerial revenue (\$97,620 million), revenue of consolidated specified purpose accounts (\$18,160 million) and other adjustments (\$349 million) as detailed in Table 4a in Section 1 of Volume II (Part I).

TABLE 3.2

REVENUE FROM ALL SOURCES (in millions of dollars)

	Gross revenue	Less: revenue of consolidated Crown corporations	Less: revenue credited to appropriations From outside parties	Internal to the Government	Less: tax credits and repayments	Net revenue
Transactions with outside parties	128,331	615	2,560		9,172	115,984
Internal transactions by main classification—						
Excise taxes and duties	3					3
Return on investments	8					8
Privileges, licences and permits	39			35		4
Refunds of previous years' expenditure	28					28
Services and service fees	4,041			4,032		9
Proceeds from sales	264			251		13
Miscellaneous non-tax revenue	197			117		80
Total internal transactions	4,580			4,435		145
Total revenue	132,911	615	2,560	4,435	9,172	116,129

Budgetary Revenue in 1993-94

Total net revenue in 1993-94 amounted to \$115,984 million. This represents a decrease of \$4,396 million from the level of \$120,380 million reported in 1992-93.

Tax Revenue

Net tax revenue amounted to \$107,332 million in 1993-94 compared to \$110,566 million in 1992-93, for a decrease of \$3,234 million.

Personal Income Tax

Personal income tax is levied on personal income under the provisions of the *Income Tax Act*. Personal income tax is the largest source of revenue.

Corporation Income Tax

Corporation income tax is levied on corporation income under the provisions of the *Income Tax Act*.

Unemployment Insurance Premiums

Premiums from employees and employers are levied under the provisions of the *Unemployment Insurance Act* and are classified as part of budgetary revenue.

Non-Resident Income Tax

Non-resident income tax is levied on income earned in Canada by non-residents under the provisions of the *Income Tax Act*. This tax is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts paid to non-residents.

Excise Taxes and Duties

Excise taxes and duties are collected under the *Excise Tax Act* and *Customs Tariff Act*. Excise taxes and duties include the goods and services tax, customs import duties, energy taxes, and other excise taxes and duties.

Goods and services tax

The goods and services tax (GST) became effective January 1, 1991. The GST is applied at a rate of 7 percent on most goods and services consumed in Canada, with the excep-

tion of basic groceries, most health and dental care services, most educational services, and residential rents. A comparative analysis of the GST is presented in Table 3.3.

TABLE 3.3
GOODS AND SERVICES TAX (GST)⁽¹⁾
 (in thousands of dollars)

	1993-94	1992-93
GST collected (National Revenue—Customs and Excise)	32,596,285	30,452,733
Add: GST collected by ministries on goods and services sold to outside parties:		
Agriculture	3,791	4,079
Atlantic Canada Opportunities Agency	14	19
Communications	3,202	3,273
Employment and Immigration	111	73
Energy, Mines and Resources	691	614
Environment	759	390
External Affairs	2	2
Finance	32	66
Fisheries and Oceans	757	748
Governor General	4	3
Indian Affairs and Northern Development	217	176
Industry, Science and Technology	2,945	2,336
Justice	15	27
National Defence	862	839
National Health and Welfare	85	13
National Revenue—Taxation	138	146
Parliament	14	12
Privy Council	19	32
Secretary of State	16	50
Solicitor General	1,015	918
Supply and Services	16,752	20,560
Transport	23,813	28,259
Treasury Board	590	616
Veterans Affairs	35	37
Western Economic Diversification	6	(2)
	55,885	63,288
Total GST collected	32,652,170	30,516,021
Less: remission order for the GST paid by ministries on or for goods and services purchased from outside parties (National Revenue—Customs and Excise)	933,095	1,006,047
refunds paid (National Revenue—Customs and Excise)	11,921,362	10,702,148
rebates paid (National Revenue—Customs and Excise)	1,416,572	1,436,357
Gross GST collected from outside parties	18,381,141	17,371,469
Less: quarterly tax credits paid (National Revenue—Taxation)	2,685,232	2,503,306
Net GST collected from outside parties	15,695,909	14,868,163

- (1) Reported in: —Note 4 to the audited financial statements (Section 1 of this volume).
 —Statement of Transactions of the Debt Servicing and Reduction Account (Section 1 of this volume).
 —Revenue statement in each ministerial section (Volume II-Part I).

- (2) Less than \$ 500.

Energy taxes

Energy taxes primarily include the excise tax on gasoline, aviation gas and diesel fuel.

Customs import duties

Revenue from customs import duties consist mainly of ad valorem taxes on the importation of goods levied under the *Customs Tariff Act*.

Other excise taxes and duties

Excise taxes and duties are levied on alcoholic beverages and tobacco products. In addition, excise taxes are imposed on other items such as jewellery and passenger vehicle air conditioners.

Other Tax Revenue

Other tax revenue is comprised primarily of withholding taxes on income earned in Canada by non-resident life insurance companies and income from trusts.

Non-Tax Revenue

Net non-tax revenue amounted to \$8,652 million in 1993-94 compared to \$9,814 million in 1992-93, for a decrease of \$1,162 million.

Return on Investments

Return on investments consists mainly of interest from loans and advances, transfer of profits and surpluses, and rental in-

come from properties. A comparative analysis of return on investments is presented in Table 3.4.

TABLE 3.4

RETURN ON INVESTMENTS⁽¹⁾

(in millions of dollars)

	1993-94	1992-93
Loans, investments and advances—		
Enterprise Crown corporations—		
Canada Deposit Insurance Corporation	189	182
Canada Mortgage and Housing Corporation	719	800
Canadian National Railway Company	10	11
Export Development Corporation		25
Farm Credit Corporation	211	226
	1,129	1,244
Other—		
Bank of Canada	1,452 ⁽²⁾	1,806 ⁽²⁾
Miscellaneous	119	129
	1,571	1,935
	2,700	3,179
Provincial and territorial governments	28	76
National governments including developing countries	61	69
International organizations	10	8
Joint and mixed enterprises	29	47
Miscellaneous loans, investments and advances	14	24
	2,842	3,403
Foreign exchange accounts—		
Exchange Fund Account	2,634	3,548
International Monetary Fund—Subscriptions	36	11
	2,670	3,559
Cash—		
Interest on bank deposits	128	169
Consolidated accounts—		
Unemployment Insurance Account	450	27
Western Grain Stabilization Account		81
Agricultural Commodities Stabilization Accounts	8	19
Other	3	2
	461	129
Other accounts—		
Interest on investment re: military purchases	8	9
Esso Ltd—Norman Wells Project profits	30	44
Other	18	17
	56	70
Total ministerial net return on investments	6,158	7,330
Exchange Fund Account adjustment ⁽³⁾	282	-339
Accrual of non-tax revenue	168	-17
Consolidated specified purpose accounts	-458	-129
Total net return on investments	6,150	6,845
Return on investments internal to the Government	-8	-7
Total net return on investments from outside parties	6,142	6,838
Revenue credited to appropriations from outside parties	37	23
Consolidated Crown corporations	8	12
Total gross return on investments from outside parties	6,187	6,873

⁽¹⁾ Additional details are provided in Table 4a in Section 1 of Volume II (Part I).

⁽²⁾ On an accrual basis, the revenue is as follows: \$1,769 million for 1993-94 and \$2,094 million for 1992-93.

⁽³⁾ Adjustment to recognize the net income for the 12 months period ending March 31.

Other Non-Tax Revenue

Other non-tax revenue is comprised of proceeds from the sale of capital assets and current goods and services, refunds of previous years' expenditure, service fees, privileges, licences

and permits, domestic coinage, and miscellaneous non-tax revenue. Details are reported by individual ministry in Volume II (Part I) of the Public Accounts.

SECTION 4

1993-94

PUBLIC ACCOUNTS

Budgetary Expenditure

CONTENTS

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

INTRODUCTION

Budgetary expenditure consists of all charges which enter into the calculation of the annual deficit or surplus of the Government.

ACCOUNTING FOR EXPENDITURE

Budgetary expenditure includes charges for work performed, goods received, services rendered, and transfer payments made

during the year. Budgetary expenditure may also include net charges related to allowances for the valuation of assets, for borrowings of agent enterprise Crown corporations, and for other liabilities.

Table 4.1 presents expenditure with outside parties by type on both a gross and a net basis. The difference between gross and net expenditure is revenue credited to appropriations, revenue of consolidated Crown corporations credited to expenditure, tax revenue items related to expenditure and included in revenue, and recovery of tax revenue credited to expenditure.

TABLE 4.1

EXPENDITURE WITH OUTSIDE PARTIES BY TYPE

(in millions of dollars)

	1993-94				1992-93		
	Gross expenditure ⁽¹⁾	Revenue credited to appropriations	Tax credits and repayments	Consolidated Crown corporations ⁽³⁾	Net expenditure ⁽¹⁾	Gross expenditure ⁽¹⁾	Net expenditure ⁽¹⁾
Transfer payments —							
Major transfer payments —							
Old age security benefits, guaranteed income supplements and spouses' allowances	19,578		–325		19,903	18,758	19,106
Unemployment insurance benefits	17,587		–39		17,626	19,006	19,065
Fiscal arrangements	9,427		382		9,045	7,967	7,591
Insurance and medical care services	7,232				7,232	8,307	8,307
Canada Assistance Plan	7,236				7,236	6,686	6,686
Education support	2,378				2,378	2,887	2,887
Child tax benefits and related payments	6,476		6,469		7	5,514	2,194
	69,914		6,487		63,427	69,125	65,836
Other transfer payments —							
Agriculture	1,425				1,425	2,146	2,146
Communications	1,054				1,054	1,128	1,128
Employment and Immigration	1,391				1,391	1,438	1,438
External Affairs	2,380				2,380	2,537	2,537
Indian Affairs and Northern Development	4,219				4,219	3,915	3,915
Industry, Science and Technology	1,268				1,268	1,425	1,425
Transport	1,078				1,078	1,074	1,074
Veterans Affairs	1,444				1,444	1,459	1,459
Other	8,367		2,685		5,682	7,006	4,502
	22,626		2,685		19,941	22,128	19,624
Total transfer payments	92,540		9,172		83,368	91,253	85,460
Crown corporations expenditures	5,913			615	5,298	6,880	6,219
Other program expenditures—							
Communications	1,253	9			1,244	1,269	1,250
External Affairs	1,085	46			1,039	1,353	1,309
Industry, Science and Technology	1,433	47			1,386	1,458	1,416
National Defence	11,626	316			11,310	11,311	10,939
National Health and Welfare	1,252	96			1,156	1,184	1,109
National Revenue	2,301	53			2,248	2,218	2,170
Solicitor General	3,162	659			2,503	2,979	2,357
Supply and Services	2,068	330			1,738	2,071	1,713
Transport	2,268	891			1,377	2,205	1,234
Other	7,460	113			7,347	7,528	7,400
Total other program expenditures	33,908	2,560			31,348	33,576	30,897
Total program expenditures	132,361	2,560	9,172	615	120,014	131,709	122,576
Public debt charges, Table 4.4	37,982				37,982	38,825	38,825
Total expenditure ⁽²⁾	170,343	2,560	9,172	615	157,996	170,534	161,401

(1) Reflected on the Statement of Revenue and Expenditure in Section 1 of this volume.

(2) Additional information is provided in Table 2a in Section 1 of Volume II (Part I).

(3) Additional information on the consolidated Crown corporations is provided in Section 5 of this volume and in the audited financial statements (Section 1 of this volume).

4.2 BUDGETARY EXPENDITURE

Chart 4A presents total net expenditure by type for the current fiscal year, while Chart 4B compares total net expenditure for the last ten fiscal years.

CHART 4A

TOTAL NET EXPENDITURE BY TYPE FOR 1993-94

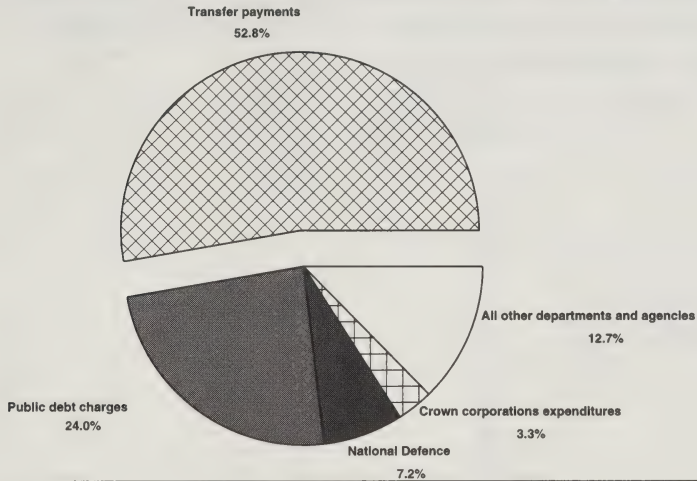


CHART 4B

TOTAL NET EXPENDITURE



On a day-to-day basis, organizations within the Government entity transact with each other and thus contribute to the amounts of revenue and expenditure recorded in the accounts. In preparing the financial statements, these "internal transac-

tions" are eliminated so as to report on the basis of transactions with outside parties only. Table 4.2 provides details of internal expenditure transactions and shows the total of expenditure transacted by the Government with all sources.

TABLE 4.2
EXPENDITURE BY SOURCE
(in millions of dollars)

	Gross expenditure	Less: tax credits and repayments	Less: revenue of consolidated Crown corporations	Less: revenue credited to appropriations	From outside parties	Internal to the Government	Net expenditure
Transactions with outside parties	170,343	9,172	615		2,560		157,996
Internal transactions —							
Agriculture	51						51
Communications	38					32	6
Environment	38					34	4
External Affairs	17						17
Industry, Science and Technology	36					32	4
National Defence	8					7	1
National Health and Welfare	4						4
National Revenue	75					48	27
Supply and Services	4,082					4,061	21
Solicitor General	112					105	7
Transport	41					38	3
Other	78					78	
Total internal transactions	4,580					4,435	145
Total expenditure	174,923	9,172	615		2,560	4,435	158,141

Budgetary Expenditure in 1993-94

Total net expenditure with outside parties in 1993-94 amounted to \$157,996 million. This represents a decrease of \$3,405 million from the level of \$161,401 million reported in 1992-93.

Government spending consists of four major types:

- transfer payments;
- Crown corporations expenditures;
- other program expenditures; and,
- public debt charges.

Transfer Payments

Net transfer payments amounted to \$83,368 million in 1993-94 compared to \$85,460 million in 1992-93, for a decrease of \$2,092 million.

Transfer payments include:

- payments to persons for income support or income supplement. Assistance is based on age, family status, income, and employment criteria;
- payments to provinces and territories under three main programs:

- Established Program Financing: financial assistance in respect of health care services and post-secondary education;
- Fiscal Arrangements: unconditional fiscal transfer payments to lower income provinces including subsidies under the Constitution Acts and reciprocal taxation payments; and,
- Canada Assistance Plan: federal Government share in the cost of social assistance programs administered by provinces;
- other transfer payments, including various subsidies paid through federal programs to stabilize market prices for commodities, for the development of new technologies, for the conduct of research, for the establishment of new jobs through support for training, for the promotion of educational and cultural activities, and other miscellaneous payments.

Crown Corporations Expenditures

Crown corporations expenditures include budgetary allocations to a wide variety of corporations. Net Crown corporations expenditures amounted to \$5,298 million in 1993-94 compared to \$6,219 million in 1992-93, for a decrease of \$921 million.

Other Program Expenditures

Other program expenditures include defence spending, as well as Government administration and specific services delivered to the public. This spending covers the operating and capital cost associated with programs directly delivered by the federal Government such as food inspection, the Coast Guard, the federal court system, the operation of health facilities for natives and veterans, and the national parks system, to name just a few. Other program expenditures amounted to \$31,348 million in 1993-94 compared to \$30,897 million in 1992-93, for an increase of \$451 million.

Public Debt Charges

Public debt charges include the interest on unmatured debt, on specified purpose accounts and on other accounts, the amortization of premiums, discounts and commissions on unmatured debt, and the servicing costs and the costs of issuing new borrowings. Net public debt charges amounted to \$37,982 million in 1993-94 compared to \$38,825 million in 1992-93. The decrease of \$843 million is due to lower interest rates.

SUPPLEMENTARY STATEMENTS

Expenditure by Standard Object

Table 4.3 presents total expenditure by standard object on both a gross and net basis for the current fiscal year.

TABLE 4.3

TOTAL EXPENDITURE BY STANDARD OBJECT

(in millions of dollars)

	Total expenditure	Less:		Total expenditure with outside parties
		Internal expenditure	Internal expenditure credited to appropriations	
Personnel	18,744		13	18,731
Transportation and communications	2,234	8	262	1,964
Information	411	6	186	219
Professional and special services	4,248	32	971	3,245
Rentals	2,061	28	862	1,171
Purchased repair and maintenance	1,792	11	344	1,437
Utilities, materials and supplies	2,666	8	256	2,402
Construction and/or acquisition of land, buildings and works	1,636	21	629	986
Construction and/or acquisition of machinery and equipment	3,742	1	46	3,695
Transfer payments	92,540			92,540
Public debt charges	37,982			37,982
Other subsidies and payments	6,867	30	866	5,971
Total gross expenditure	174,923	145	4,435	170,343
Less:				
Revenue credited to expenditure				
From outside parties	2,560			2,560
Internal to the Government	5,745	-145	5,745	145
Revenue of consolidated Crown corporations	615			615
Unemployment Insurance Account	-1,310		-1,310	
Expenditure internal to the Government		145		-145
Tax credits and repayments	9,172			9,172
	16,782		4,435	12,347
Total net expenditure	158,141	145		157,996

Public Debt Charges

A comparative summary of public debt charges is presented in Table 4.4. The table also discloses the reconciling item between total public debt charges as reported in the Finance ministerial section (Section 9) of Volume II (Part I) and the total

net expenditure of the public debt indicated in Table 4.1. The reconciling item includes the expenditure of the consolidated specified purpose accounts.

TABLE 4.4

PUBLIC DEBT CHARGES⁽¹⁾

(in millions of dollars)

	1993-94	1992-93
Unmatured debt—		
Marketable bonds—		
Interest	17,267	16,564
Amortization of premiums and discounts	156	121
Canada savings bonds—		
Interest	1,874	2,552
Amortization of commissions	58	58
Interest on special non-marketable bonds—		
Canada Pension Plan Investment Fund	369	356
Amortization of discounts on Treasury bills	8,489	10,086 ⁽²⁾
Notes and loans		
Amortization of discounts on Canada bills	140	18
Servicing costs and costs of issuing new loans	43	32
Total public debt charges related to unmatured debt	28,396	29,787
Interest on specified purpose accounts—		
Pension liability—Superannuation accounts	9,094	8,466
Government Annuities Account	51	54
Canada Pension Plan	170	229
Deposit and trust accounts	79	89
Other	139	121
Total public debt charges related to specified purpose accounts	9,533	8,959
Interest on consolidated specified purpose accounts—		
Unemployment Insurance Account	6	1
Western Grain Stabilization Account		1
Agricultural Commodities Stabilization Accounts	8	9
Other	13	15
Total public debt charges related to consolidated specified purpose accounts	27	26
Total public debt charges related to other accounts (interest)	53	79
Total public debt charges ⁽³⁾	38,009	38,851
Less:		
Total public debt charges related to consolidated specified purpose accounts	27	26
Total net/gross public debt expenditure with outside parties	37,982	38,825

⁽¹⁾ Additional details are provided in Table 2a in Section 1 of Volume II (Part I).

⁽²⁾ Less than \$500,000.

⁽³⁾ Additional details are provided in Section 9 of Volume II (Part II).

Expenditure under Statutory Authority

The spending authority provided by statutory authority is for specified purposes and for such amounts and such time as the acts prescribe. This spending authority does not generally lapse at the end of the year in which it is granted. Expenditure under such authority accounts for more than two-thirds of the total net expenditure each year.

Table 4.5 presents a comparative summary of these statutory expenditures. The table also discloses the reconciling items between total ministerial expenditure under statutory authority and total net statutory expenditure. The reconciling items include the statutory expenditure of the consolidated specified purpose accounts and the provision for valuation. Revenue credited to appropriations from outside parties has been added to the total net statutory expenditure to obtain the total gross statutory expenditure with outside parties.

TABLE 4.5

EXPENDITURE UNDER STATUTORY AUTHORITY

(in millions of dollars)

	1993-94	1992-93
Public debt charges	38,009	38,851
Old age security payments	15,027	14,421
Federal-provincial fiscal arrangements and public utilities	7,948	7,747
Payments for hospital insurance, medical care and extended health care services	7,232	8,307
Canada Assistance Plan payments	7,219	6,722
Guaranteed income supplement payments	4,446	4,250
Family allowance payments	7	2,187
Post-secondary education payments to provinces and territories	2,378	2,887
Payments to railway companies under the <i>Western Grain Transportation Act</i>	633	723
Spouse's allowance payments	429	435
Interest payments, liabilities under the <i>Canada Student Loans Act</i>	521	498
Grants to municipalities and other taxing authorities	426	426
Payments in connection with the <i>Farm Income Protection Act</i> —		
Gross Revenue Insurance Program	467	679
Superannuation, supplementary retirement benefits, death benefits and other pensions— ⁽¹⁾		
Public Service—		
Government's matching contribution to the Public Service Superannuation Account	850	763
Government's contribution as employer to the Unemployment Insurance Account	344	335
Government's matching contribution to the Canada and the Quebec Pension Plans	185	195
Government's matching contribution to the death benefit account	7	7
<i>Less: recoveries from revolving funds</i>	1,386	1,300
	65	82
Canadian Forces—	1,321	1,218
Government's matching contribution to the Canadian Forces Superannuation Account	435	424
Statutory payments under the <i>Supplementary Retirement Benefits Act</i>	18	37
Government's contribution as employer to the Unemployment Insurance Account	113	115
Government's matching contribution to the Canada and the Quebec Pension Plans	61	59
Government's matching contribution to the death benefit account	2	2
	629	637
Royal Canadian Mounted Police—		
Government's matching contribution to the Royal Canadian Mounted Police Superannuation Account	126	120
Statutory payments under the <i>Supplementary Retirement Benefits Act</i>	21	21
Government's contribution as employer to the Unemployment Insurance Account	27	27
Government's matching contribution to the Canada and the Quebec Pension Plans	19	14
	193	182
All other statutory expenditures	2,048	2,086
Total ministerial expenditure under statutory authority ⁽²⁾	88,933	92,256
Consolidated specified purpose accounts—		
Unemployment Insurance Account	18,417	19,890
Western Grain Stabilization Account	-8	-24
Crop Reinsurance Fund	51	21
Agricultural Commodities Stabilization Accounts	62	22
Other	-45	160
Total expenditure of consolidated specified purpose accounts	18,477	20,069
Provision for valuation	2,689	799
Total net statutory expenditure with outside parties	110,099	113,124
Revenue credited to appropriations from outside parties	454	491
Total gross statutory expenditure with outside parties	110,553	113,615

⁽¹⁾ Details related to other pension accounts such as the Members of Parliament Retiring Allowances Account are not included.⁽²⁾ Additional details are provided in Table 7 in Section 1 of Volume II (Part I).

Details of Certain Transfer Payments by Province

Table 4.6 presents a comparative analysis by province of certain transfer payments.

TABLE 4.6

CERTAIN TRANSFER PAYMENTS BY PROVINCE (in thousands of dollars)

	Old age security benefits ⁽¹⁾	Child tax benefits and related payments	Unemploy- ment insurance benefits	Education support	Canada Assistance Plan	Extended health care services	Insured health services
Newfoundland	435,706	35	904,238	59,345	173,576	29,545	140,662
	<i>423,433</i>	<i>49,607</i>	<i>1,033,434</i>	<i>68,624</i>	<i>151,398</i>	<i>29,315</i>	<i>158,915</i>
Prince Edward Island	117,294	5	210,660	13,228	37,456	6,674	31,380
	<i>115,071</i>	<i>11,146</i>	<i>210,206</i>	<i>15,681</i>	<i>35,491</i>	<i>6,622</i>	<i>36,280</i>
Nova Scotia	756,958	92	830,105	92,995	264,519	46,720	220,519
	<i>739,643</i>	<i>70,887</i>	<i>841,475</i>	<i>112,314</i>	<i>248,611</i>	<i>47,704</i>	<i>260,031</i>
New Brunswick	612,397	59	878,490	75,696	208,536	38,063	179,664
	<i>597,500</i>	<i>58,976</i>	<i>867,142</i>	<i>91,516</i>	<i>227,314</i>	<i>38,919</i>	<i>211,904</i>
Quebec	5,236,060	1,018	5,371,615	376,287	2,013,935	366,135	984,506
	<i>5,022,029</i>	<i>531,568</i>	<i>5,795,917</i>	<i>538,608</i>	<i>1,825,703</i>	<i>372,319</i>	<i>1,315,572</i>
Ontario	6,892,163	3,732	5,208,558	964,313	2,520,716	542,649	2,317,439
	<i>6,603,201</i>	<i>792,618</i>	<i>5,893,948</i>	<i>1,119,102</i>	<i>2,282,903</i>	<i>563,110</i>	<i>2,633,630</i>
Manitoba	908,104	161	475,296	112,970	306,966	56,746	268,024
	<i>880,879</i>	<i>93,503</i>	<i>499,616</i>	<i>133,782</i>	<i>294,233</i>	<i>56,608</i>	<i>309,578</i>
Saskatchewan	884,548	431	376,046	101,228	227,361	50,857	240,044
	<i>853,702</i>	<i>89,670</i>	<i>398,145</i>	<i>126,393</i>	<i>197,050</i>	<i>51,145</i>	<i>291,354</i>
Alberta	1,444,937	486	1,239,819	257,706	587,924	134,989	614,208
	<i>1,372,156</i>	<i>228,909</i>	<i>1,318,797</i>	<i>277,478</i>	<i>618,960</i>	<i>137,686</i>	<i>652,210</i>
British Columbia	2,467,219	902	2,018,795	316,296	839,545	178,702	760,172
	<i>2,366,178</i>	<i>257,702</i>	<i>2,186,812</i>	<i>394,228</i>	<i>803,204</i>	<i>184,679</i>	<i>921,341</i>
Total provinces	19,755,386	6,921	17,513,622	2,370,064	7,180,534	1,451,080	5,756,618
	<i>18,975,792</i>	<i>2,184,586</i>	<i>19,045,492</i>	<i>2,877,726</i>	<i>6,684,867</i>	<i>1,488,107</i>	<i>6,790,815</i>
Northwest Territories	14,251	7	37,576	5,587	28,489	3,173	13,449
	<i>13,797</i>	<i>7,213</i>	<i>39,991</i>	<i>5,391</i>	<i>26,318</i>	<i>3,579</i>	<i>13,113</i>
Yukon Territory	7,617	21	42,446	2,521	10,173	1,611	6,159
	<i>7,187</i>	<i>2,711</i>	<i>33,872</i>	<i>4,012</i>	<i>10,953</i>	<i>1,670</i>	<i>9,277</i>
International	125,484		3,734				
	<i>108,873</i>		<i>4,536</i>				
Total ⁽²⁾	19,902,738	6,949	17,597,378	2,378,172	7,219,196	1,455,864	5,776,226
	<i>19,105,649</i>	<i>2,194,510</i>	<i>19,123,891</i>	<i>2,887,129</i>	<i>6,722,138</i>	<i>1,493,356</i>	<i>6,813,205</i>

Amounts in roman type are 1993-94 transfer payments.

Amounts in *italic* type are 1992-93 transfer payments.

⁽¹⁾ Includes guaranteed income supplements and spouses' allowances.

⁽²⁾ The provision for valuation has not been included in this table.

SECTION 5

1993-94

PUBLIC ACCOUNTS

Consolidated Accounts

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

CONSOLIDATED CROWN CORPORATIONS

This section provides all related information on consolidated Crown corporations. Consolidated Crown corporations are those Crown corporations who rely on Government funding as their principal source of revenue.

Consolidation involves the combination of the accounts of these corporations on a line-by-line and uniform basis of accounting and eliminating inter-organizational balances and transactions. Before these balances and transactions can be eliminated, the corporations' accounts must be adjusted to the Government basis of accounting. Most corporations follow generally accepted accounting principles (GAAP) used by private sector companies. The most significant difference between GAAP and the Government basis of accounting is that under GAAP, non-financial assets such as buildings, machinery, equipment and inventories are reflected as assets and written-off over their respective lives or as they are consumed or used. The Government treats the acquisition of non-financial assets as expenditures in the year of acquisition.

Summary Financial Statements of Consolidated Crown Corporations

The following tables display details of the assets, liabilities, revenues and expenses of the consolidated Crown corporations.

For those corporations having other year ends than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

Tables 5.1 and 5.2 summarize the financial transactions and results of operations as reported by the consolidated Crown corporations.

Financial assets include cash, receivables, loans and investments. Financial assets are segregated between third parties and Government and Crown corporations. The financial assets reported under Government and Crown corporations represent receivables and, loans and investments between related parties. Physical assets and deferred charges are assets such as property, plant and equipment and inventories that are accounted for under generally accepted accounting principles by most corporations which differs from those of the Government. Liabilities include payables, borrowings and other obligations. Liabilities are segregated between third parties and Government and Crown corporations. Borrowings from third parties represent long-term debt payable of the corporations. Other third party liabilities are amounts due for purchases, employee benefits, various accruals, capital leases and like items. The liabilities reported under Government and Crown corporations represent payables and borrowings from related parties.

Revenues are the inflow of cash, receivables and other consideration arising in the course of ordinary activities of a corporation, normally the sale of goods, the rendering of services and the use by others of enterprise resources yielding interest, royalties and dividends. Revenue is segregated between third parties and Government and Crown corporations. Government and Crown corporations' revenue is broken down further to identify revenue arising from normal operations and financial assistance received or receivable from the Government in respect of the current year's operations. Expenses are the outflow or reduction of assets or incurrence of liabilities resulting from a corporation's ordinary revenue generating or service delivery activities. Expenses are segregated between third parties and Government and Crown corporations. Revenues and expenses are used to determine the net income or loss of the Crown corporation. Equity transactions other than current year's net income or loss are segregated between adjustments and transactions with the Government. Adjustments include prior period adjustments and other items affecting equity as recorded by the corporations. Equity transactions with the Government include dividends declared or transfers of profits to the Government as well as capital transactions with the Government. The line "Conversion to the Government accounting basis for consolidation purposes" represents the adjustments required to bring the corporations' generally accepted accounting principles basis of accounting to the Government's basis of accounting.

These tables present consolidated financial information on consolidated parent Crown corporations and financial information on unconsolidated wholly-owned subsidiaries. The "President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada" includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Consolidated Crown corporations are also categorized as being either agents or non-agents of the Crown. Agency status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by consolidated agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Table 5.3 summarizes such borrowings for the consolidated corporations and the changes during the year ended March 31, 1994. Contingent liabilities of consolidated corporations are presented in Table 5.4.

A summary of financial assistance under Government budgetary appropriations to consolidated Crown corporations for the year ended March 31, 1994 is provided in Table 5.5. Differences in figures reported in Table 5.2 and those reported in Table 5.5 result from the use of different accounting policies and from items in transit.

TABLE 5.1

FINANCIAL POSITION OF CONSOLIDATED CROWN CORPORATIONS — ASSETS AND LIABILITIES FOR THE YEAR ENDED MARCH 31, 1994

(in thousands of dollars)

	Assets			
	Financial	Government and Crown corporations	Physical assets and deferred charges	Total of assets
Crown corporations ⁽¹⁾	Third parties			
Canada Council	101,013	32,957	23,804	157,774
Canada Harbour Place Corporation ⁽²⁾				
Canada Lands Company Limited				
Canada Lands Company (Vieux-Port de Québec) Inc ⁽³⁾	494			494
Old Port of Montreal Corporation Inc	3,623		414	4,037
Canada Museums Construction Corporation Inc ⁽⁴⁾	1,487	132		1,619
Canada Mortgage and Housing Corporation				
Minister's Account				
Canadian Broadcasting Corporation	69,975	56,696	1,455,370	1,582,041
Canadian Dairy Commission				
Dairy Support Operation Financed by the Government of Canada				
Canadian Film Development Corporation	7,873	27,413	3,951	39,237
Canadian Institute for International Peace and Security ⁽⁵⁾				
Canadian Museum of Civilization	3,258	9,645	12,330	25,233
Canadian Museum of Nature	3,674	1,153	3,096	7,923
Defence Construction (1951) Limited	116	752	1,572	2,440
Enterprise Cape Breton Corporation	4,129	109	116	4,354
Queens Quay West Land Corporation ⁽⁶⁾	17,387		6,077	23,464
International Centre for Ocean Development ⁽⁷⁾				
International Development Research Centre	34,620		6,641	41,261
Jacques Cartier and Champlain Bridges Incorporated, The	2,787	8,443	13,049	24,279
Marine Atlantic Inc	11,801	173	384,746	396,720
National Arts Centre Corporation	2,289	413	13,070	15,772
National Capital Commission	26,686	2,517	340,648	369,851
National Gallery of Canada	6,504	890	10,006	17,400
National Museum of Science and Technology	1,030	1,886	6,369	9,285
Standards Council of Canada	1,239	776	825	2,840
VIA Rail Canada Inc	33,134	88,950	682,421	804,505
Total consolidated corporations	333,119	232,905	2,964,505	3,530,529
Conversion to the Government accounting basis for consolidation purposes	201	810	2,964,505	2,965,516
Total on the Government accounting basis	332,918	232,095		565,013

⁽¹⁾ All Crown corporations listed in this table are parent Crown corporations except the following: Canada Harbour Place Corporation, Canada Lands Company (Vieux-Port de Québec) Inc., Canada Museums Construction Corporation Inc., Old Port of Montreal Corporation Inc., and The Jacques Cartier and Champlain Bridges Incorporated.

⁽²⁾ Pursuant to Bill C-8, the *Crown Corporations Dissolution or Transfer Authorization Act*, which received Royal Assent on November 26, 1991, Canada Harbour Place Corporation became a wholly-owned subsidiary of the Vancouver Port Corporation and was deleted from Schedule III-I of the *Financial Administration Act* (FAA) on March 17, 1993.

⁽³⁾ The Corporation is inactive.

⁽⁴⁾ Pursuant to Bill C-8, the Canada Museums Construction Corporation Inc. became a wholly-owned subsidiary of the Canada Lands Company Limited on June 18, 1992 and was deleted from Schedule III-I of the FAA on February 4, 1993.

⁽⁵⁾ Pursuant to Bill C-63, an Act to dissolve or terminate certain Crown corporations and other bodies, which received Royal Assent on February 4, 1993, the Canadian Institute for International Peace and Security was dissolved on March 26, 1993.

⁽⁶⁾ Pursuant to Bill C-8, the dissolution of Harbourfront Corporation is anticipated. The Corporation's name was changed to Queens Quay West Land Corporation effective March 16, 1993.

⁽⁷⁾ Pursuant to Bill C-63, an Act to dissolve or terminate certain Crown corporations and other bodies, which received Royal Assent on February 4, 1993, the International Centre for Ocean Development was dissolved and was deleted from Schedule III-I of the FAA on March 26, 1993.

Liabilities					
Third parties		Government and Crown corporations	Total liabilities	Equity of Canada	Total liabilities and equity
Borrowings	Other				
	27,967	6,754	34,721	123,053	157,774
	2	289	291	203	494
	3,779	258	4,037		4,037
	1,543		1,543	76	1,619
	783,666	41,553	825,219	756,822	1,582,041
	10,715	119	10,834	28,403	39,237
	11,053	467	11,520	13,713	25,233
	5,217	444	5,661	2,262	7,923
	2,934	257	3,191	-751	2,440
	1,952		1,952	2,402	4,354
	2,685	46,791	49,476	-26,012	23,464
	14,028	2,300	16,328	24,933	41,261
	8,308	159	8,467	15,812	24,279
8,065	389,900	9,984	407,949	-11,229	396,720
	4,459	120	4,579	11,193	15,772
	38,364	1,491	39,855	329,996	369,851
	7,501	1,428	8,929	8,471	17,400
	2,895	291	3,186	6,099	9,285
	1,267	20	1,287	1,553	2,840
	135,232	29,076	164,308	640,197	804,505
8,065	1,453,467	141,801	1,603,333	1,927,196	3,530,529
	825,887	34,841	860,728	2,104,788	2,965,516
8,065	627,580	106,960	742,605	-177,592	565,013

TABLE 5.2

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF CONSOLIDATED CROWN CORPORATIONS
FOR THE YEAR ENDED MARCH 31, 1994

(in thousands of dollars)

Crown corporations	Third parties	Revenues		Total
		Financial assistance	Government and Crown corporations Other	
Canada Council	6,090	99,335	5,101	110,526
Canada Harbour Place Corporation				
Canada Lands Company Limited				
Canada Lands Company (Vieux-Port de Québec) Inc				
Old Port of Montréal Corporation Inc	7,280	5,469		12,749
Canada Museums Construction Corporation Inc	84		19	103
Canada Mortgage and Housing Corporation				
Minister's Account		1,944,768		1,944,768
Canadian Broadcasting Corporation	371,029	954,662	3,381	1,329,072
Canadian Dairy Commission				
Dairy Support Operation Financed				
by the Government of Canada		228,263		228,263
Canadian Film Development Corporation	25,197	123,919		149,116
Canadian Institute for International Peace and Security				
Canadian Museum of Civilization	6,714	39,551	349	46,614
Canadian Museum of Nature	2,322	18,938		21,260
Defense Construction (1951) Limited		15,730	2,447	18,177
Enterprise Cape Breton Corporation	1,080		24	1,104
Queens Quay West Land Corporation	3,818		6	3,824
International Centre for Ocean Development				
International Development Research Centre	2,790	142,000	7,969	152,759
Jacques Cartier and Champlain Bridges Incorporated, The	697	35,490	68	36,255
Marine Atlantic Inc	86,892	117,899	2,946	207,737
National Arts Centre Corporation	14,109		925	15,034
National Capital Commission	15,811	89,501	5,792	111,104
National Gallery of Canada	3,236	28,707		31,943
National Museum of Science and Technology	2,172	16,192	31	18,395
Standards Council of Canada	2,845	5,568	428	8,841
VIA Rail Canada Inc	160,959	329,340	6,606	496,905
Total	713,125	4,195,332	36,092	4,944,549
Conversion to the Government accounting basis for consolidation purposes	27,788	204,706	-1,063	231,431
Total on the Government accounting basis	740,913	4,400,038	35,029	5,175,980

Notes to Table 5.1 are an integral part of this table.

Third parties	Expenses		Net income/ loss(-)	Equity beginning of year	Adjustments	Equity transactions with Government		Equity end of year
	Government and Crown corporations	Total				Dividends	Capital	
112,504		112,504	-1,978	116,280 61,986	-61,986		8,751	123,053
				203				203
12,749 -302		12,749 -302	405	-329				76
1,733,941 1,475,744	210,827 5,704	1,944,768 1,481,448	-152,376	774,321			134,877	756,822
228,263		228,263						
141,915	1,537	143,452	5,664	22,739 22		-22		28,403
46,581	732	47,313	-699	14,412				13,713
19,051	1,528	20,579	681	1,267	-500		814	2,262
	17,156	17,156	1,021	-1,772				-751
10,982	70	11,052	-9,948	2,525			9,825	2,402
9,255	2,791	12,046	-8,222	-8,540			-9,250	-26,012
				1,624		-1,624		
127,890		127,890	24,869	64				24,933
36,562	774	37,336	-1,081	16,674			219	15,812
200,959	1	200,960	6,777	-378			-17,628	-11,229
35,109	2,197	37,306	-22,272	11,207			22,258	11,193
103,722	7,537	111,259	-155	330,151				329,996
30,161	2,723	32,884	-941	9,412				8,471
16,699	1,022	17,721	674	5,425				6,099
8,317	199	8,516	325	1,228				1,553
457,884	77,207	535,091	-38,186	669,523			8,860	640,197
4,807,986	332,005	5,139,991	-195,442	2,028,044	-62,486	-1,646	158,726	1,927,196
60,773	-19,292	41,481	189,940	-2,200,134	62,486	1,646	-158,726	-2,104,788
4,868,759	312,713	5,181,472	-5,502	-172,090				-177,592

Borrowings by Consolidated Agent Crown Corporations

Table 5.3 summarizes the borrowing transactions by consolidated agent Crown corporations made on behalf of Her Majesty. This information is published to satisfy section 49 of the *Financial Administration Act* (FAA) which requires that an annual statement be included in the Public Accounts. The borrowings are from

lenders other than the Government. In accordance with section 54 of the FAA, the payment of all money borrowed by agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings are consolidated in the summary financial statements of Canada.

TABLE 5.3

BORROWINGS BY CONSOLIDATED AGENT CROWN CORPORATIONS (in thousands of dollars)

	Balance April 1/1993	Borrowings and other credits	Payments and other charges	Balance March 31/1994
National Arts Centre Corporation		1,680	1,680	
Total		1,680	1,680	

Notes to Table 5.1 are an integral part of this table.

Contingent Liabilities of Consolidated Crown Corporations

Table 5.4 summarizes the contingent liabilities of the consolidated Crown corporations. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 5.4

CONTINGENT LIABILITIES OF CONSOLIDATED CROWN CORPORATIONS (in thousands of dollars)

	March 31, 1994
Agent Crown corporations	
Canada Lands Company (Vieux-Port de Québec) Inc.—Miscellaneous litigation	1,200
Canada Museums Construction Corporation Inc.—Contract disputes	7,400
Enterprise Cape Breton Corporation—Loan guarantee	11,060
Defence Construction (1951) Limited—Contract disputes	3,771
National Capital Commission—Miscellaneous litigation and agreements	18,200
Old Port of Montréal Corporation Inc.—Contract dispute	2,000
	43,631
Non-agent Crown corporation	
Marine Atlantic Inc.—Miscellaneous claims	1,261
Total	44,892

Notes to Table 5.1 are an integral part of this table.

Financial Assistance Under Budgetary Appropriations to Consolidated Crown Corporations

Table 5.5 summarizes financial assistance under budgetary appropriations for both consolidated agent and non-agent Crown corporations. It should be read in conjunction with Table 5.2. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts to cover operating expenses and (b) amounts for capital expenditures.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

TABLE 5.5

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO CONSOLIDATED CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 1994 (in thousands of dollars)

	Financial assistance under budgetary appropriations ⁽¹⁾	Purpose	
		Operations	Capital expenditures
<i>Agent Crown corporations</i>			
Canada Lands Company Limited			
Old Port of Montreal Corporation Inc	5,200	5,200	
Canada Mortgage and Housing Corporation ⁽²⁾	1,944,768	1,944,768	
Canadian Broadcasting Corporation	1,104,830	961,283	143,547
Canadian Dairy Commission	225,040	225,040	
Canadian Film Development Corporation	123,918	123,918	
Canadian Museum of Civilization	39,551	39,551	
Canadian Museum of Nature	19,753	19,753	
Defence Construction (1951) Limited	15,735	15,735	
Enterprise Cape Breton Corporation	9,825	9,825	
National Capital Commission	89,501	75,193	14,308
National Gallery of Canada	28,857	3,000	25,857
National Museum of Science and Technology	16,192	16,192	
	3,623,170	3,439,458	183,712
<i>Non-agent Crown corporations</i>			
Canada Council	99,335	99,335	
International Development Research Centre	142,000	142,000	
Jacques Cartier and Champlain Bridges Incorporated, The	35,719	35,719	
Marine Atlantic Inc	129,275	129,275	
National Arts Centre Corporation	22,258	22,258	
Standards Council of Canada	5,581	5,581	
VIA Rail Canada Inc	342,700	342,700	
	776,868	776,868	
Total	4,400,038	4,216,326	183,712

⁽¹⁾Excludes grants and contributions paid to agent and non-agent Crown corporations where they qualify as members of a general class of recipients.

⁽²⁾Includes budgetary appropriations for Government programs known as the "Minister's account".

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

Consolidated specified purpose accounts are special categories of budgetary revenue and expenditure which report transactions of certain accounts where enabling legislation requires that revenues be earmarked, and that related payments and expenditures be charged against such revenues. They are used principally where the activities are similar in nature to departmental activities and the transactions do not represent liabilities to third parties but in essence constitute Government revenue and expenditure.

In the past, earmarked revenues were credited to non-budgetary accounts, with related offsetting payments and

expenditures charged thereto. The transactions of these accounts are now reported with budgetary revenue and expenditure, in order to provide a more comprehensive reporting of the Government's operating results.

Further, enabling legislation requires that the transactions in each of these accounts be accounted for separately. Table 5.6 presents a summary of the balances and transactions of these accounts, in the manner required by legislation.

The financial statements of the Unemployment Insurance Account, together with the Auditor General's report thereon, are presented at the end of this section.

TABLE 5.6

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

	Receipts and other credits			Payments and other charges		March 31/1994
	April 1/1993	From outside parties	Internal to the Government	With outside parties	Internal to the Government	
	\$	\$	\$	\$	\$	\$
Unemployment Insurance Account, Table 5.7	-657,660,145	18,232,896,248	1,237,065,021	18,906,417,236	449,795,112	-543,911,224
Less: interest-bearing loans	5,358,000,000		747,000,000			6,105,000,000
	-6,015,660,145	18,232,896,248	490,065,021	18,906,417,236	449,795,112	-6,648,911,224
Canadian Ownership						
Account	1,908,783,660	1,391,418				1,910,175,078
Add: investments made through the Canadian						
Ownership Account	1,656,854,321					1,656,854,321
Canadian Ownership						
special charge						
collected	3,565,637,981	1,391,418				3,567,029,399
Western Grain Stabilization						
Account	12,238,735	24,200	359,419	-7,754,671		20,377,025
Less: interest-bearing loans	1,112,000,000					1,112,000,000
	-1,099,761,265	24,200	359,419	-7,754,671		-1,091,622,975
Crop Reinsurance Fund	51,270,564	35,330,922		50,543,829		36,057,657
Less: interest-bearing loans	443,156,751					443,156,751
	-391,886,187	35,330,922		50,543,829		-407,099,094
Agricultural Commodities						
Stabilization Accounts	153,492,933	197,335,087	39,157,875	101,381,679	166,757,310	121,846,906
Less: interest-bearing loans	178,038,314				158,760,056	19,278,258
	-24,545,381	197,335,087	39,157,875	101,381,679	7,997,254	102,568,648
Environmental Studies Research Funds	1,129,473	34,389		456,728		707,134
Insurance Accounts—						
Fishing Vessel Insurance Plan	25,551,254	6,295,097		4,692,067		27,154,284
Nuclear Liability						
Reinsurance Account	538,521	3,000				541,521
Investors' Indemnity Account	63,828			31,247		32,581
Land Assurance Fund	1,828,160	25,261	54,845	1,908,266		
Health Insurance Supple-						
mentary Account	28,387					28,387
Ship-Source						
Oil Pollution						
Fund	209,909,770		13,366,113	5,390,712		217,885,171
	237,919,920	6,323,358	13,420,958	12,022,292		245,641,944
Other Specified Purpose Accounts—						
Marconi Celebration Trust Fund	9,141	27,500		25,711		10,930
Claudia de Hueck Bequest Account	347,496		14,284			361,780
Natural Sciences and Engineering Research						
Council—Donation Trust Fund	1,100	303,078		292,774		11,404
Sioux Lookout Zone Hospital		595		155		440
National Battlefields Commission						
Trust Fund	182,344	17,034	6,168	62,287		143,259
Medical Research Council—						
Donations for research	340,870	2,058,700	27,991	931,808		1,495,753
National Library—Special						
Operating Account	46,515	41,273		25,860		61,928
National Round Table on the						
Environment and Economy		113,852		106,259		7,593

TABLE 5.6

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/1993	Receipts and other credits		Payments and other charges		March 31/1994
		From outside parties	Internal to the Government	With outside parties	Internal to the Government	
	\$	\$	\$	\$	\$	\$
National Archives of Canada Account	96,496	104,142		59,903		140,735
Canadian Centre for Occupational Health and Safety—Donations	75,795					75,795
Flight Recorder Software Systems Account		15,560				15,560
Friends of Rideau Hall Account		130,215		110,403		19,812
Fort Langley Legacy Foundation Donation		100,000		100,000		
Supplementary Fines Fish Account		10,000		10,000		
Fines for the Transportation of Dangerous Goods		51,549				51,549
Fish Habitat Restoration Account		3,000,000		1,092,300		1,907,700
Canadian Commercial Bank and Northland Bank Holdback Account	228,740,529	17,482,935				246,223,464
Seized Property Proceeds Account		2,245,451		640,666		1,604,785
Alexander Graham Bell National Historic Site	33,990	27,500	1,943	30,000		33,433
	229,874,276	25,729,384	50,386	3,488,126		252,165,920
Total	-3,497,291,328	18,499,065,006	543,053,659	19,066,555,219	457,792,366	-3,979,520,248 ⁽¹⁾

⁽¹⁾ An adjustment of \$49 million, representing net change in revenue as a result of 1993 and 1994 accounts receivable (revenue credited to the vote), is not included in this total.

Unemployment Insurance Account

The *Unemployment Insurance Act* provides for a compulsory contributory unemployment insurance program applicable to all employees, with few exceptions.

The Act authorizes that an account be established in the accounts of Canada to be known as the Unemployment Insurance Account.

The Act provides that the following be credited to the Account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and, since November 18, 1990, of special assistance payments, and benefit repayments; (c) amounts for services rendered to other Government departments or agencies, or to the public; (d) amounts provided for any other purpose related to unemployment insurance and authorized by an appropriation administered by the Canada Employment and Immigration Commission; and, (e) interest on the balance of the Account at such rates as the Minister of Finance may authorize.

The Act also provides that the following be charged to the Account: (a) benefits and, since November 18, 1990, special assistance payments paid under the Act; (b) costs of administering the Act; and (c) interest on advances made by the Minister of Finance.

Maximum weekly employee premiums were \$22.35 from April 1, 1993 to December 31, 1993 and \$23.95 from January 1, 1994 to March 31, 1994. Maximum weekly benefits were \$425 from April 1, 1993 to December 31, 1993 and \$445 from January 1, 1994 to March 31, 1994.

Transactions with outside parties are reported in Table 5.6 as follows: receipts and other credits of \$18,233 million (\$17,535 million in 1993) are reported as revenue, while payments and other charges of \$18,906 million (\$20,369 million in 1993) are reported as expenditure.

Receipts and other credits of \$1,237 million (\$3,082 million in 1993), and payments and other charges of \$450 million (\$297 million in 1993), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

TABLE 5.7

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT

(in millions of dollars)

	1993-94	1992-93
RECEIPTS AND OTHER CREDITS—		
Premiums—		
Employers and employees	18,671	17,970
Penalties	46	41
Interest earned	5	1
	18,722	18,012
PAYMENTS AND OTHER CHARGES—		
Benefits	17,596	19,128
Administration costs	1,310	1,242
Interest expense	450	27
	19,356	20,397
Net decrease(-)	-634	-2,385
Add—Advances	747	2,335
Add—Balance at beginning of year	-657	-607
Balance at end of year	-544	-657

The unemployment insurance benefits as reported in Table 5.7 (\$17,596 million) differ from the benefits (\$17,587 million) reported in the Statement of Revenue and Expenditure (Section 1 of this volume). The difference is attributed to the further adjustments due to provision for valuation (\$29 million) and the unemployment insurance benefits recovery of \$39 million through the Income Tax System.

Canadian Ownership Account

This account was established under the authority of Energy, Mines and Resources Vote 5c, *Appropriation Act No 4, 1980-81*. The account was credited with amounts received from the Canadian Ownership special charge levied to increase public ownership of the oil and gas industry in Canada.

The special charge was cancelled due to deregulation on June 1, 1985. Transactions since that time are the result of adjustments due to audits. The final such credit was received during the current year.

Receipts and other credits from outside parties of \$1.4 million (\$0.2 million in 1993) are reported as revenue in the Statement of Revenue and Expenditure.

Western Grain Stabilization Account

The purpose of the *Western Grain Stabilization Act* is to protect prairie grain producers from unexpected and large income declines, through the stabilization of returns on the production and sale of wheat, oats, barley, rye, domestic mustard seed, canola, flax seed, triticale, mixed grain, sunflower seed, safflower seed, buckwheat, peas, lentils, fababeans and canary seed as well as any other prescribed seed that is produced in the designated area and is a grain for which a grade has been established and designated as "Canada Western" by regulation under the *Canada Grain Act*.

This account records funds for this purpose which are received from:

- (a) levies paid by participating producers—a levy rate ranging from 2 percent to 4 percent applied to a participant's grain sales proceeds not exceeding \$60,000 per year;
- (b) Government contributions equal to levies paid by producers plus an additional 2 percent of the participating eligible grain sales proceeds of all participants on which levy has been paid by participants;
- (c) interest on the amount standing to the credit of the Account at rates and in accordance with the terms and conditions determined by the Minister of Finance; and,
- (d) pursuant to section 45 of the *Western Grain Stabilization Act* advances can be made from the Consolidated Revenue Fund when the balance in the Account is not sufficient for the payment of the stabilization payments and other amounts required to be charged to the Account pursuant to section 44 of the *Western Grain Stabilization Act*.

The outstanding advance in the Account is presently being renegotiated. Treatment of the Account's deficit upon termination of the Western Grain Stabilization Account is subject to the provision of subsection 24(3) of the *Farm Income Protection Act*: "The Governor in Council may, by order, fix the day on which the Western Grain Stabilization Account continued pursuant to subsection (1) shall be closed." The *Western Grain Stabilization Act* has been repealed and replaced by the *Farm Income Protection Act* effective April 1, 1991.

Receipts and other credits from outside parties of \$24,200 (-\$1,623 in 1993) are reported as revenue, while payments and other charges to outside parties of -\$8 million (-\$23 million in 1993) are reported as expenditure in the Statement of Revenue and Expenditure.

Receipts and other credits of \$0.4 million (\$1.2 million in 1993), and payments and other charges of nil (\$81 million in 1993), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Crop Reinsurance Fund

This Fund, continued in the accounts of Canada pursuant to section 13(1) of the *Farm Income Protection Act*, provides insurance to participating provinces for costs they incur in operating various crop insurance schemes. The *Crop Insurance Act*, under which the Crop Reinsurance Fund operated, has been repealed and replaced by the *Farm Income Protection Act* effective April 1, 1991.

The revenue of the Fund comes from moneys paid by the provinces for the purpose of reinsurance and the expenditure of the Fund are moneys paid to the provinces under the terms of reinsurance agreements. When there is insufficient revenue in the Fund to meet payments, the Minister of Finance advances additional funds to cover these obligations. These advances are recovered without interest from future revenue from the provinces.

Receipts and other credits from outside parties of \$35 million (\$72 million in 1993) are reported as revenue, while payments and other charges of \$50 million (\$21 million in 1993) are reported as expenditure in the Statement of Revenue and Expenditure.

Advances from the Department of Finance to the Crop Reinsurance Fund were nil in 1994 (nil in 1993). Repayment of advances to the Department of Finance were nil in 1994 (\$104 million in 1993). The advances from Finance and their repayment by Agriculture Canada are internal to the operations of the Government and therefore, are normally eliminated in order to present in the assets and liabilities statement only those transactions with outside parties.

Agricultural Commodities Stabilization Accounts

The purpose of these accounts is to reduce income loss to producers from market risks through stabilizing prices. Premiums are shared equally by the Government of Canada, the governments of participating provinces and participating producers. These premiums should equal the total paid over time. There are several active accounts as follows:

- (a) hogs;
- (b) feeder cattle;
- (c) slaughter cattle;
- (d) feeder calves;
- (e) home-raised lambs;
- (f) ewe stock;
- (g) apples;
- (h) white pea beans;
- (i) kidney/cranberry beans;
- (j) other coloured beans;
- (k) sugar beets;
- (l) honey; and,
- (m) onions.

These accounts are continued in the accounts of Canada pursuant to section 16(2) of the *Farm Income Protection Act*. The *Agricultural Stabilization Act*, under which the commodity accounts formerly operated, has been repealed and replaced by the *Farm Income Protection Act* effective April 1, 1991.

Receipts and other credits from outside parties of \$197 million (\$158 million in 1993) are reported as revenue, while payments and other charges to outside parties of \$101 million (\$115 million in 1993) are reported as expenditure in the Statement of Revenue and Expenditure.

Receipts and other credits of \$39 million (\$105 million in 1993), and payments and other charges of \$167 million (\$20 million in 1993), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Environmental Studies Research Funds

These accounts were established in Energy, Mines and Resources and Indian Affairs and Northern Development pursuant to section 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Funds is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this Act or any other Act of Parliament, should be conducted.

Receipts and other credits from outside parties of \$34,389 (\$2 million in 1993) are reported as revenue, while payments and other charges to outside parties of \$0.5 million (\$3 million in 1993) are reported as expenditure in the Statement of Revenue and Expenditure.

Insurance Accounts

For the following insurance accounts, receipts and other credits from outside parties of \$6 million (\$7 million in 1993) are reported as revenue, while payments and other charges to outside parties of \$12 million (\$7 million in 1993) are reported as expenditure in the Statement of Revenue and Expenditure.

Receipts and other credits of \$13 million (\$14 million in 1993), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Fishing Vessel Insurance Plan

The Fishing Vessel Insurance Plan is administered in accordance with Vote 540, *Appropriation Act No. 5, 1955*, extended by Vote 527, *Appropriation Act No. 6, 1956* and Vote L38b, *Appropriation Act No. 1, 1970*, to insure fishermen against abnormal capital losses. The account is credited with premiums and recoveries, and with advances in accordance with the regulations, such advances not to exceed at any time \$150,000. The account is charged with indemnities, refunds of premiums and payments in settlement of third party vessel collision damage claims against fishermen where the collision involves a vessel insured under the Fishing Vessel Insurance Plan. Administration costs are paid from Fisheries and Oceans Vote 1.

Nuclear Liability Reinsurance Account

This account was established pursuant to sections 16 and 17 of the *Nuclear Liability Act*, to record premiums and to provide for payment of claims arising from accidents at an insured facility.

Investors' Indemnity Account

Section 57 of the *Financial Administration Act* provides for this account, and for the crediting thereto of the sum of \$25,000, such further amounts as are appropriated by Parliament for the purpose of this section, and any recovery of losses referred to in section 58 of the Act. This sum was increased to \$50,000 by Treasury Board Submission No 817667 dated December 12, 1991.

Section 58 states that the Minister may, in accordance with and subject to regulations, pay out of the account, any losses sustained by subscribers for Government securities, who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

Land Assurance Fund

This account was established pursuant to sections 160 to 164 of the *Land Titles Act*, to indemnify title holders who suffer loss through misdescriptions in titles, and from other causes specified in the *Land Titles Act*. Fees are collected from the parties who register deeds with the Registrar of Land Titles in the Northwest Territories and the Yukon Territory. Interest is added to the Fund annually, the present rate being 3 percent per annum.

Health Insurance Supplementary Account

This account was established pursuant to Vote L16b, *Appropriation Act No. 2, 1973*, to record payments in respect of persons who, through no fault of their own, have lost or been unable to obtain coverage for the insured health services under the *Canada Health Act*, and in accordance with the Federal-Provincial Agreement on Eligibility and Portability. Contributions are made by all provinces to the account in proportion to population and are matched by the Federal Government.

Ship-Source Oil Pollution Fund

This account was established pursuant to section 775 of the *Canada Shipping Act* to record levy tonnage payments for oil carried by ships in Canadian waters. Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses, are to be financed out of the Fund.

Other Specified Purpose Accounts

For the following Other Specified Purpose Accounts, receipts and other credits from outside parties of \$26 million (\$1 million in 1993) are reported as revenue, while payments and other charges to outside parties of \$3 million (\$2 million in 1993) are reported as expenditure in the Statement of Revenue and Expenditure.

Receipts and other credits of \$50,386 (\$36,137 in 1993), internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Marconi Celebration Trust Fund

This account was established pursuant to section 21 of the *Financial Administration Act*, for the purpose of raising moneys through public subscriptions and others to construct, operate and maintain a National Historic Site in Glace Bay, Nova Scotia to commemorate the efforts and accomplishments of Guglielmo Marconi in the field of wireless communications.

Claudia de Hueck Bequest Account

This account was established pursuant to section 21 of the *Financial Administration Act* and section 15 of the *Science Council of Canada Act*, to record a bequest made by Mrs. Claudia de Hueck to be used to promote the study of humanities and for general educational purposes.

Natural Sciences and Engineering Research Council—Donation Trust Fund

This account was established by the Natural Sciences and Engineering Research Council Act (1978) to record monies, securities or other property received by way of gift, bequest or otherwise as approved by the Natural Sciences and Engineering Research Council. The account is charged with payments and with the disposal of such monies, securities or other property, subject to the terms upon which such monies are given, bequeathed or otherwise made available to the Council, and subject to the approval of the Council.

Sioux Lookout Zone Hospital

This account was established under the authority of section 21 of the *Financial Administration Act* to record transactions relating to a donation made by the Hospital for Sick Children Foundation to be used to finance a paediatric play program volunteer service at Sioux Lookout Zone Hospital.

National Battlefields Commission Trust Fund

This account was established at the creation of the National Battlefields Commission for the purpose of acquiring various properties for the development of the park. The moneys are received by way of private contributions, from municipal corporations, provincial governments and others, and deposited for the purposes of the Commission, as prescribed for in its Act of incorporation. Following the land acquisitions of the Commission, an amount of money remained in the account and increased over a period of years as a result of interest earned, while the Commission was listed in Schedule C of the *Financial Administration Act*, prior to September 1, 1984.

Medical Research Council — Donations for Research

This account was established under section 5(3) of the *Medical Research Council Act* to record donations and contributions received from organizations and individuals for biomedical research.

National Library—Special Operating Account

This account was established pursuant to section 14 of the *National Library Act*, which also directed that (a) the account be credited with all money received for the purpose of the National Library by way of donation, bequest or otherwise and (b) any amounts required for the purpose of the Act may be paid out of the account or out of money appropriated by Parliament for such purposes.

National Round Table on the Environment and Economy

This account was established pursuant to section 21 of the *Financial Administration Act*, to record gifts and donations received from third parties, and expenses to finance various studies related to the principles of sustainable development in Canada and internationally.

National Archives of Canada Account

This account was established pursuant to section 10 of the *National Archives Act*, to record monies received for the purposes of the National Archives, by way of donations, bequest or otherwise. Amounts received for the purposes of the *National Archives Act* may be paid out of this account, or out of money appropriated by Parliament for such purposes.

Canadian Centre for Occupational Health and Safety—Donations

This account was established pursuant to section 6(3) of the *Canadian Centre for Occupational Health and Safety Act*, to record moneys, securities or other property received by way of gift, bequest or otherwise, and to disburse such donations at the discretion of the Centre.

Flight Recorder Software Systems Account

This account was established pursuant to section 21 of the *Financial Administration Act*, to record donations in the form of cash from other government safety organisations who have acquired a software system which was developed by the Canadian Transportation Accident Investigation and Safety Board for use in aircraft accident investigations for the purpose of advancing aviation safety.

Friends of Rideau Hall Account

This account was established pursuant to section 21 of the *Financial Administration Act*, to record gifts, donations or bequests to Rideau Hall from private organizations and individuals to fund Heritage project.

Fort Langley Legacy Foundation Donation

This account was established pursuant to section 21 of the *Financial Administration Act*, for the purpose of accepting donations from the Fort Langley Legacy Fondation towards the design, construction and furnishing of the cooperage at Fort Langley National Historic Site.

Supplementary Fines Fish Account

The account is established to record the deposit of monies received from persons declared guilty of offences under the Fisheries Act, and fined by courts under subsection 79.2 (f) of the Act.

Fines for the Transportation of Dangerous Goods

This account was established pursuant to the *Transportation of Dangerous Goods Act* 1992 and related regulations to record fines levied by courts.

Fish Habitat Restoration Account

This account was established pursuant to section 79(2) of the *Fisheries Act*, for a specified purpose; this purpose being: together with the "Fondation de la faune du Québec" and the Department of Leisure, Fish and Game of Quebec, the restoration of wildlife habitats, notably wetlands, water levels control, acquisition of shorelands, restoration of spawning grounds damaged by encroachment on the St. Lawrence River and release of trout and other fish species in these spawning grounds being restored.

Canadian Commercial Bank and Northland Bank Holdback Account

This account was established under section 21 of the *Financial Administration Act*, to record the amount held from the recovery of monies received from the winding up of Canadian Commercial Bank and Northland Bank.

During 1993-94, no claims have been received for potential payments from the holdback.

Seized Property Proceeds Account

The account was established pursuant to section 13 of the *Seized Property Management Act*, to record the net proceeds received from the disposition of seized properties or fines imposed and also monies received from the government of foreign states pursuant to agreements for the purpose of the Act. The Act also provides that the following be charged to the Account: operating expenses incurred in carrying out the purpose of the Act, amounts paid as a result of claims and repayments of advances.

Alexander Graham Bell National Historic Site

This account was established pursuant to section 21 of the *Financial Administration Act*, to accept donations from various companies of the Canadian telecommunications industry for the redevelopment of the Alexander Graham Bell National Historic Site. These donations will be used for the construction of facilities for disabled visitors in addition to improving the reception, orientation and special events services.

SUPPLEMENTARY STATEMENT

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The following financial statements have been prepared by Management of the Canada Employment and Immigration Commission in accordance with the accounting policies set out in Note 2 to the financial statements. The integrity and objectivity of the data and the estimates of importance in these financial statements are Management's responsibility. Management is also responsible for all other information in the departmental annual report and for ensuring that this information is consistent, where appropriate, with the information and data contained in the financial statements of the Unemployment Insurance Account.

In support of its responsibility, Management has developed and maintains books of account, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the reliability of financial information, and to ensure that transactions are in accordance with the *Unemployment Insurance Act* and Regulations, as well as the *Financial Administration Act* and Regulations.

The Unemployment Insurance Account's external auditor, the Auditor General of Canada, examines the operations and financial statements and reports to the Minister of Human Resources Development.

Jean-Jacques Noreau
Chairperson

W.E.R. Little
*Assistant Deputy Minister
Financial and Administrative Services*

May 31, 1994

AUDITOR'S REPORT

TO THE DESIGNATED MINISTER OF HUMAN RESOURCES
DEVELOPMENT

I have audited the balance sheet of the Unemployment Insurance Account as at December 31, 1993 and the statement of operations and deficit for the year then ended. These financial statements are the responsibility of the management of the Canada Employment and Immigration Commission. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Unemployment Insurance Account as at December 31, 1993 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
May 31, 1994

Canada Employment and Immigration Commission
relating to the Unemployment Insurance
Account—Continued

BALANCE SHEET AS AT DECEMBER 31, 1993
(in thousands of dollars)

ASSETS	1993	1992	LIABILITIES AND DEFICIT	1993	1992
Balance of the account with Receiver General for Canada	32,460	172,059	Unredeemed warrants	276,712	298,332
Premiums receivable	685,522	497,911	Amounts payable (Note 4)	141,610	181,413
Due from claimants (Note 3)	318,921	324,082	Accrued benefits payable	762,355	948,060
			Advances from Canada (Note 5)	5,740,213	4,241,963
				6,920,890	5,669,768
			Deficit	-5,883,987	-4,675,716
	1,036,903	994,052		1,036,903	994,052

The accompanying notes and schedule are an integral part of these financial statements.

Approved by the Commission:

JEAN-JACQUES NOREAU

Chairperson

W.E.R. LITTLE

Assistant Deputy Minister

Financial and Administrative Services

STATEMENT OF OPERATIONS AND DEFICIT
FOR THE YEAR ENDED DECEMBER 31, 1993
(in thousands of dollars)

	1993	1992
Revenue		
Premiums (Note 6)	18,468,522	17,884,911
Penalties	91,390	84,797
Interest on the balance of the account with Receiver General for Canada	2,506	435
	18,562,418	17,970,143
Expenses		
Benefits (Note 7 and Schedule of benefits)	17,972,128	19,110,313
Administration costs (Note 8)	1,293,612	1,227,408
Interest on advances from Canada	407,586	255,378
Doubtful debts	97,363	8,140
	19,770,689	20,601,239
Deficit for the year	-1,208,271	-2,631,096
Deficit at the beginning of the year	-4,675,716	-2,044,620
Deficit at the end of the year	-5,883,987	-4,675,716

The accompanying notes and schedule are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1993

1. Authority, objectives and responsibilities

The Canada Employment and Immigration Commission, a departmental corporation named in Schedule II to the *Financial Administration Act*, administers the *Unemployment Insurance Act* (the Act). The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial transactions relating to this objective are reported through the Unemployment Insurance Account.

The Unemployment Insurance Account was established in the accounts of Canada by the Act. All amounts received under the Act are deposited in the Consolidated Revenue Fund and credited to the Account. The benefits and the costs of administration of the Act are paid out of the Consolidated Revenue Fund and charged to the Account.

The Minister of National Revenue is responsible for collecting premiums from employers and employees. He is also responsible for administering and enforcing the provisions of the Act relating to benefit repayments to be received from higher income claimants. Under the terms of the Act, a claimant with higher income is one whose income exceeds 1.5 times the maximum yearly insurable earnings.

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—Continued

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1993—Continued

2. Accounting policies

All financial transactions affecting the Unemployment Insurance Account are governed by the Act and/or Regulations.

a) Basis of accounting

Revenues and expenses are recorded on the accrual basis of accounting.

b) Premiums

The premiums are based on an estimate of the amount to be collected that relate to the year and include adjustments between actual and estimated premiums of previous years.

c) Benefits

This represents the benefits to be paid to the claimant for the period of unemployment during the year, less benefit overpayments established by the Commission during the year, and estimated benefit repayments to be received from higher income claimants.

d) Administration

The costs of administration of the Act are based on an estimate of actual costs incurred by the Commission during the year.

3. Due from claimants

	1993	1992
	(in thousands of dollars)	
Balance of benefit overpayments and penalties	461,882	380,672
Less: allowance for doubtful debts	169,789	100,404
	292,093	280,268
Estimated benefit repayments to be received from higher income claimants	26,828	43,814
	318,921	324,082

Uncollectable benefit overpayments and penalties written-off during the year amounted to \$28 million (\$17 million in 1992).

Continuous efforts have been made by the Commission in detecting overpayments and imposing penalties. During 1993, overpayments and penalties totalling \$466 million (\$450 million in 1992) were established. During the year, \$359 million have been recovered (\$332 million in 1992).

4. Amounts payable

	1993	1992
	(in thousands of dollars)	
To Canada		
Course and program costs and supplementary allowances	128,034	120,061
Tax deductions from warrants	8,990	43,022
Administration costs	-3,422	5,495
Recoupments from warrants	2,243	1,697
Interest on balance of the account with Receiver General for Canada ...		517
	135,845	170,792
To provinces		
Quebec tax deductions from warrants ...	3,298	10,030
Recoupments from warrants	2,467	591
	5,765	10,621
	141,610	181,413

5. Advances from Canada

Where the balance of the Account is insufficient for the payment of benefits and costs of administration of the Act, the Minister of Finance, when requested by the Commission, may authorize the advance of funds from the Consolidated Revenue Fund.

These advances are contracted by means of promissory notes which bear annual interest compounded semi-annually at rates varying from 5.15 per cent to 8.42 percent. The balance as at December 31 consisted of:

	1993	1992
	(in thousands of dollars)	
Principal repayable in:		
1993		1,008,000
1994	2,740,000	2,975,000
1995	2,615,000	
	5,355,000	3,983,000
Accrued interest	385,213	258,963
	5,740,213	4,241,963

6. Premiums

In 1993, the premium rate for employees was \$3.00 per \$100 of insurable earnings (no change from 1992). The premium rate for employers, calculated at 1.4 times the employee rate, was \$4.20 per \$100 of an employee's insurable earnings.

Employers with qualified wage loss insurance plans are entitled to premium reductions. Employers are required to share this reduction with their employees. In 1993, the total amount of reductions is estimated at \$562 million (\$524 million in 1992).

Canada Employment and Immigration Commission relating to the Unemployment Insurance Account—Continued

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1993—Concluded

7. Estimated overpayments and underpayments of benefits

The large number of claimants to be monitored, and the requirement for prompt service requires a selective rather than universal application of internal control procedures, and therefore, the verification of claims is mainly done after claimants have begun to receive benefits.

As a result, overpayments and underpayments of benefits exist, which the Commission estimated through statistical extrapolation, respectively at \$312 million and \$150 million (\$466 million and \$147 million in 1992).

8. Administration costs

ADMINISTRATION COSTS
(in thousands of dollars)

	1993	1992
Administration costs by activity		
Unemployment Insurance	540,427	513,326
Employment	273,390	269,172
Corporate management and administration	296,909	268,222
CEC management and joint services	160,374	151,098
Systems and procedures	28,927	31,372
Advisory Council	14	204
	1,300,041	1,233,394
Less: recovery of costs for maintaining the social insurance number registry and issuing replacement cards	6,429	5,986
	1,293,612	1,227,408

Administration costs—Related party transactions

The administration costs include \$113.5 million (\$100.6 million in 1992) paid to Public Works and Government Services Canada for accommodation and rental costs, and \$47.6 million (\$46.1 million in 1992) to Revenue Canada for collecting premiums from employers and employees.

In addition to those related party transactions disclosed elsewhere in these financial statements, the Account is related in terms of a component of the Government of Canada reporting entity to all departments, agencies and Crown corporations. The Account enters into transactions with these entities in the normal course of business.

9. Subsequent events

The February 1994 federal budget proposed several changes to the Act. These included mainly the number of weeks required to qualify for Unemployment Insurance benefits and the number of weeks for which claimants can collect benefits, and a two-level benefit rate.

The new benefit schedule places more emphasis on the length of work in determining the benefit period. The two-level benefit rate will provide enhanced income protection at 60 per cent of insured earnings to claimants with dependants and low insured earnings; all other claimants will receive 55 per cent of insured earnings.

Subject to Parliament approval, these changes will come into effect for new claims as of July 3, 1994. However, changes to the benefit schedule will be applied to claims which began on or after April 3, 1994.

10. Financial statement presentation

It is management's opinion that a statement of changes in financial position for the Account is not necessary since information concerning operating and financing activities, and their effects on cash resources, are readily apparent in the Statement of Operations and Deficit, and are adequately disclosed in the notes to the financial statements. Due to its nature, the Unemployment Insurance Account is not involved in investment activities.

For comparative purposes, some 1992 amounts have been reclassified to conform with the 1993 presentation.

**Canada Employment and Immigration Commission
relating to the Unemployment Insurance
Account—Concluded**

SCHEDULE OF BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1993
(in thousands of dollars)

	1993	1992
Benefits		
Regular	14,273,584	15,275,993
Maternity	795,861	829,892
Parental	486,561	491,673
Sickness	416,920	410,658
Fishing	257,061	290,861
Adoption	4,968	5,068
	<u>16,234,955</u>	<u>17,304,145</u>
Developmental Uses		
Programs		
Work sharing	51,691	112,737
Job creation	104,679	112,043
Training—Income support	926,595	978,330
Training—Course and program costs	489,407	520,113
Training—Supplementary allowances	81,748	93,642
Self-employment assistance—Income support	83,028	16,045
Self-employment assistance—Project costs	15,741	4,597
	<u>1,752,889</u>	<u>1,837,507</u>
Gross benefits	17,987,844	19,141,652
Less: benefit repayments by higher income claimants	15,716	31,339
	<u>17,972,128</u>	<u>19,110,313</u>

From January 1 to April 3, 1993, benefits paid represented the lesser of 60 per cent of maximum insurable earnings, or \$447 per week. As of April 4, 1993, the benefit rate was 57 per cent, for maximum weekly earnings of \$425. In 1992, the benefit rate was 60 per cent and maximum weekly earnings were \$426.

SECTION 6

1993-94

PUBLIC ACCOUNTS

Loans, Investments and Advances

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada, acquired through the use of parliamentary appropriations. Some of these appropriations permit repayments to be used for further loans and advances. Many appropriations are non-lapsing, that is, unexpended balances may be carried forward from year to year. Details of the use of non-budgetary appropriations, for loans, investments and advances, can be found in the ministerial sections of Volume II (Part I).

Loans, investments and advances are recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value. Foreign currency transactions are translated and recorded in Canadian dollar equivalents at the exchange rates prevailing at the transaction dates. Loans, investments and advances resulting from foreign currency transactions are, in turn, reported at year-end closing rates of exchange; net gains are credited to revenue, while net losses are charged to budgetary expenditure of the Department of Finance.

The allowance established to reflect reductions from the recorded value to the estimated realizable value of financial claims held by the Government has been authorized by the Minister of Finance and the President of the Treasury Board, under section 63(2) of the *Financial Administration Act*.

Revenue received during the year on loans, investments and advances, is credited to return on investments; details are provided in Section 3 of this volume and in Section 12 of Volume II (Part II).

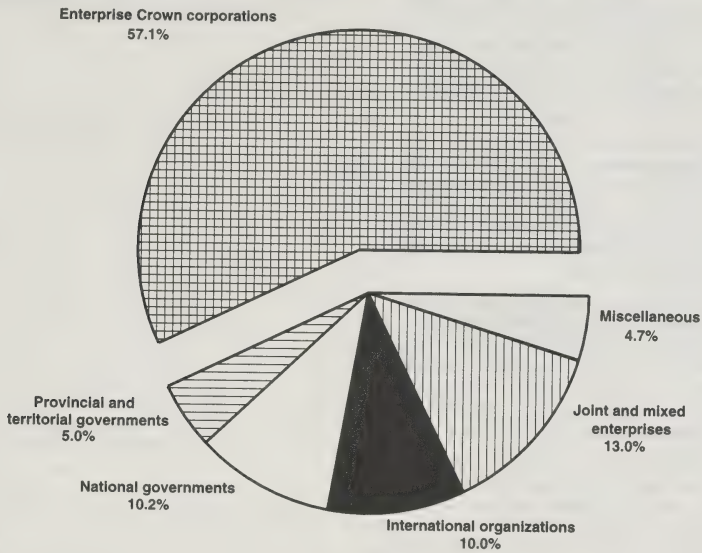
Table 6.1 presents the transactions and year-end balances of loans, investments and advances by category. Chart 6A presents the total loans, investments and advances by category for the current fiscal year, while Chart 6B compares the total loans, investments and advances for the last ten fiscal years.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges.

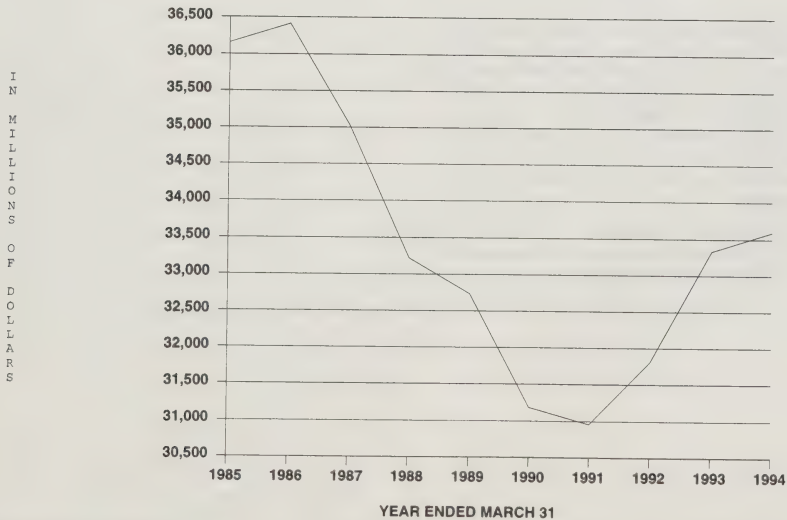
TABLE 6.1

LOANS, INVESTMENTS AND ADVANCES

	April 1/1993	Payments and other charges	Receipts and other credits	March 31/1994
	\$	\$	\$	\$
Enterprise Crown corporations, Table 6.2—				
Canada Deposit Insurance Corporation	3,084,999,618	1,230,000,000	1,163,999,618	3,151,000,000
Canada Mortgage and Housing Corporation	8,205,496,819	291,463,000	396,887,686	8,100,072,133
Canadian National Railway Company	2,395,883,851		17,391,129	2,378,492,722
Export Development Corporation	788,200,000	25,000,000		813,200,000
Farm Credit Corporation	3,538,323,142	828,103,373	759,969,725	3,606,456,790
Federal Business Development Bank	303,400,000			303,400,000
Other	1,220,352,485	239,678,000	624,509,104	835,521,381
	19,536,655,915	2,614,244,373	2,962,757,262	19,188,143,026
	6,065,000,000		435,000,000	6,500,000,000
Less: allowance for valuation				
Total enterprise Crown corporations	13,471,655,915	2,614,244,373	3,397,757,262	12,688,143,026
Other loans, investments and advances—				
Provincial and territorial governments, Table 6.11	1,490,350,795	777,832,528	601,882,673	1,666,300,650
National governments including developing countries, Table 6.12	3,382,352,738	561,746,385	510,156,752	3,433,942,371
International organizations, Table 6.13	5,436,031,197	728,883,234	474,283,758	5,690,630,673
Less: notes payables, Table 6.13	2,312,369,015	489,458,471	508,064,481	2,330,975,025
	3,123,662,182	1,218,341,705	982,348,239	3,359,655,648
Joint and mixed enterprises, Table 6.14—				
Petro-Canada	4,299,126,174			4,299,126,174
Other	74,290,400			74,290,400
	4,373,416,574			4,373,416,574
Miscellaneous loans, investments and advances, Table 6.15	1,423,030,782	1,774,219,821	1,623,967,716	1,573,282,887
	13,792,813,071	4,332,140,439	3,718,355,380	14,406,598,130
	9,240,000,000		260,000,000	9,500,000,000
Less: allowance for valuation				
Total other loans, investments and advances	4,552,813,071	4,332,140,439	3,978,355,380	4,906,598,130
Total	18,024,468,986	6,946,384,812	7,376,112,642	17,594,741,156

CHART 6A**LOANS, INVESTMENTS AND ADVANCES BY CATEGORY FOR 1993-94⁽¹⁾**

(1) Before the allowance for valuation

CHART 6B**LOANS, INVESTMENTS AND ADVANCES⁽¹⁾**

(1) Before the allowance for valuation

ENTERPRISE CROWN CORPORATIONS

Loans and advances to, and investments in, enterprise Crown corporations represent the balance of financial claims held by the Government against corporations for working capital, capital expenditure and other purposes, investment in the capital stock of corporations, and loans and advances to corporations for re-lending.

A Crown corporation means a parent Crown corporation or a wholly-owned subsidiary; a parent Crown corporation is wholly-owned directly by the Crown; a wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations directly or indirectly through any number of subsidiaries each of which is wholly-owned directly or indirectly by one or more parent Crown corporations.

Enterprise Crown corporations are defined as those corporate organizations which are not dependent on parliamentary appropriations and whose principal activity and source of revenue is the sale of goods and services to outside parties. These include selected corporations listed in Part I and all the corporations listed in Part II of Schedule III of the *Financial Administration Act*, the Bank of Canada and the Canadian Wheat Board.

An enterprise Crown corporation is ultimately accountable to Parliament, through a minister of the Crown, for the conduct of its affairs. Most of the enterprise Crown corporations listed in Schedule III to the *Financial Administration Act* are agents of Her Majesty in right of Canada. This status is granted in one of the following ways:

- (i) designation by Parliament, through a special act of incorporation;
- (ii) statutory authorization; or,
- (iii) proclamation by the *Government Corporations Operation Act*.

Financial statements of parent enterprise Crown corporations can be found in the President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada. The financial statements of wholly-owned subsidiaries of enterprise Crown corporations are also included in that report whenever their accounts are not consolidated with those of the parent corporation. These financial statements are appended to those of the related parent enterprise Crown corporation.

Table 6.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to enterprise Crown corporations.

TABLE 6.2

ENTERPRISE CROWN CORPORATIONS

	April 1/1993	Payments and other charges	Receipts and other credits	March 31/1994
Canada Deposit Insurance Corporation	3,084,999,618	1,230,000,000	1,163,999,618	3,151,000,000
Canada Mortgage and Housing Corporation—				
Capital stock	25,000,000			25,000,000
Housing	5,078,854,928		170,882,062	4,907,972,866
Real estate	204,754,486	148,463,000	39,511,958	313,705,528
Joint projects	1,657,547,435	143,000,000	125,671,012	1,674,876,423
Urban renewal scheme	3,230,964		1,189,493	2,041,471
Student housing projects	332,274,140		6,825,101	325,449,039
Sewage treatment projects	827,996,532		37,780,466	790,216,066
Ownership assistance	75,838,334		15,027,594	60,810,740
	8,205,496,819	291,463,000	396,887,686	8,100,072,133
Canadian National Railway Company—				
Capital stock	2,278,866,774			2,278,866,774
Consolidated loan	117,017,077		17,391,129	99,625,948
	2,395,883,851		17,391,129	2,378,492,722
Export Development Corporation	788,200,000	25,000,000		813,200,000
Farm Credit Corporation—				
Contributed capital	1,118,333,000			1,118,333,000
Notes	2,408,007,231	828,103,373	759,115,660	2,476,994,944
Farm syndicates loan fund	11,982,911		854,065	11,128,846
	3,538,323,142	828,103,373	759,969,725	3,606,456,790
Federal Business Development Bank	303,400,000			303,400,000
Other—				
Atomic Energy of Canada Limited—				
Capital stock	15,000,000			15,000,000
Contributed capital	149,159,473			149,159,473
Housing	1,721,520		478,716	1,242,804
Gentilly II nuclear power station	128,734,500		128,734,500	
Heavy water inventory	15,500,000		1,000,000	14,500,000
Lepreau nuclear station	256,727,274		256,727,274	
Bank of Canada	566,842,767		386,940,490	179,902,277
Canada Development Investment Corporation	5,920,000			5,920,000
Canada Ports Corporation—	395,658,315			395,658,315
Loans	645,212		64,168	581,044
Interport Loan Fund	50,000,000			50,000,000
	50,645,212		64,168	50,581,044
Canada Post Corporation	80,000,000			80,000,000
Canadian Dairy Commission	22,497,000	194,878,000	190,785,000	26,590,000
Canadian Saltfish Corporation	3,325,000	10,400,000	10,075,000	3,650,000
Cape Breton Development Corporation		10,000,000	5,000,000	5,000,000
Freshwater Fish Marketing Corporation	2,500,000	24,400,000	23,150,000	3,750,000
Montreal Port Corporation	5,180,753		518,764	4,661,989
Prince Rupert Port Corporation	16,547,339		365,597	16,181,742
Royal Canadian Mint—				
Capital stock	40,000,000			40,000,000
Loans	8,193,691		5,323,866	2,869,825
	48,193,691		5,323,866	42,869,825
Saint John Port Corporation	20,052,457		2,000,000	18,052,457
Vancouver Port Corporation	2,989,951		286,219	2,703,732
	1,220,352,485	239,678,000	624,509,104	835,521,381
Total	19,536,655,915	2,614,244,373	2,962,757,262	19,188,143,026

Canada Deposit Insurance Corporation

The Corporation was established by the *Canada Deposit Insurance Corporation Act*, to provide insurance, up to \$60,000 per depositor per institution, on deposits with federal member institutions and approved provincial institutions.

The Corporation is an agent of Her Majesty, reports through the Minister of Finance, and is listed in Part I of Schedule III of the *Financial Administration Act*.

Section 42 of the *Canada Deposit Insurance Corporation Act* provides that the Minister of Finance, with the approval of the Governor in Council, may advance to the Corporation amounts by way of loans on such terms and conditions as the Governor in Council may determine. The aggregate of such loans authorized to be outstanding at any time is \$6,000,000,000.

The loans bear interest at rates from 4.140 percent to 7.49 percent per annum, and are repayable between July 6, 1994 and December 31, 1997.

During the year, the Corporation paid interest of \$189.4 million to the Government.

Canada Mortgage and Housing Corporation

The Corporation was established by the *Canada Mortgage and Housing Corporation Act*, to promote the construction of new houses, the repair and modernization of existing houses, the improvement of housing and living conditions in Canada, and to promote the development of communities through the provision of infrastructure facilities.

The Corporation is an agent of Her Majesty, reports through the Minister of Supply and Services, and is listed in Part I of Schedule III of the *Financial Administration Act*.

During the year, the Corporation received financial assistance of \$1,944.8 million from budgetary appropriations. It paid interest of \$719.3 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is authorized by section 16 of the *Canada Mortgage and Housing Corporation Act*.

Housing

Advances have been made to enable the Corporation to lend money under the following sections of the *National Housing Act*:

- (a) Section 24(1)—for rental housing projects on the security of a first mortgage and to sell or purchase loans made on rental housing projects;
- (b) Section 26(1)—to any person to assist in
 - (i) the construction, purchase or improvement of a low-rental housing project;
 - (ii) the purchase of existing buildings and the land upon which they are situated and their conversion into a low-rental housing project; or,
 - (iii) the conversion of existing buildings into a low-rental housing project;

- (c) Section 27.5—to municipalities for selected neighbourhoods for the purpose of improving premises within the neighbourhood in respect of which the contribution is made;

(d) Section 51(1)—

- (i) to the owner of a family housing unit or of housing accommodation of the hostel or dormitory type for the purpose of assisting in the repair, rehabilitation or improvement thereof;
- (ii) to an occupier of a family housing unit for the purpose of assisting in the repair, rehabilitation or improvement thereof; or,
- (iii) to a non profit corporation for the purpose of assisting in the conversion of an existing residential building owned by the corporation, to a building containing a different number of family housing units, housing accommodation of the hostel or dormitory type or a different number of hostel or dormitory beds;

- (e) Section 61(1)—to cooperatives for the purpose of assisting in the construction, acquisition or improvement of a housing project;

- (f) Section 76(1)—to any person that wishes to undertake a project

- (i) for individuals or families of low income; or,
- (ii) to meet the needs of individuals resulting from age, infirmity or other disability;

- (g) Section 80(1)—to provinces, municipalities or public housing agencies to assist in the acquisition and the servicing of land for housing purposes;

- (h) Section 81(1)—to a province, municipality or public housing agency for the construction or acquisition of a public housing project;

- (i) Section 97(1)—to persons to whom a loan is not being made available pursuant to Part I of section 24, the Corporation may make such a loan subject to the same terms, conditions and limitations that exist under Part I of section 24; and,

- (j) Section 98—to Indians to assist in the purchase, improvement or construction of housing projects on Indian reserves.

The advances bear interest at rates from 3.5 percent to 16.0962 percent per annum, and are repayable over 1 to 50 years, with final instalments between June 30, 1994 and September 30, 2037.

Real estate

Section 92(1) of the *National Housing Act* authorizes advances to: (a) acquire land or housing projects by way of purchase, lease or otherwise; (b) install services in and effect improvements to or in respect of land acquired, and develop and lay out such land for housing purposes; (c) construct, convert or improve housing projects; and, (d) acquire building materials and equipment and other personal property for use in connection with housing projects.

The advances bear interest at rates from 2 percent to 15 percent per annum, and are repayable over 50 years, with the final instalment on December 31, 2036.

Joint projects

Section 79(1) of the *National Housing Act* authorizes advances to undertake projects jointly with the government of any province or any agency thereof, for (a) the acquisition and development of land for housing purposes or for any purpose incidental thereof; (b) the construction of housing projects or housing accommodation of the hostel or dormitory type for sale or for rent; and, (c) the acquisition, improvement and conversion of existing buildings for a housing project or for housing accommodation of the hostel or dormitory type.

The advances bear interest at rates from 3 percent to 17.9 percent per annum, and are repayable over 1 to 50 years, with final instalments between June 30, 1994 and September 30, 2038.

Urban renewal scheme

Advances have been made to enable the Corporation to lend money under section 25(1) of the *National Housing Act*, to a province or municipality, to assist in the implementation of an urban renewal scheme.

The advances bear interest at rates from 5.81 percent to 7.195 percent per annum, and are repayable over 15 to 50 years, with final instalments between June 30, 1994 and December 31, 1999.

Student housing projects

Advances have been made to enable the Corporation to lend money under section 88(1) of the *National Housing Act*, to a province or an agency thereof, a municipality or an agency thereof, or a hospital, school board, university, college, cooperative association or charitable corporation, to assist in (a) the construction, acquisition or improvement of a student housing project; (b) the acquisition of existing buildings and their conversion into a student housing project; or, (c) the conversion of existing buildings into a student housing project.

The advances bear interest at rates from 5 percent to 10.054 percent per annum, and are repayable over 20 to 50 years, with final instalments between June 30, 1994 and September 30, 2030.

Sewage treatment projects

Advances have been made to enable the Corporation to lend money under section 51 of the *National Housing Act*, to any province, municipality or municipal sewage corporation, to assist in the establishment or expansion of a sewage treatment project, and in the construction of a trunk storm sewer system.

The advances bear interest at rates from 5 percent to 10.376 percent per annum, and are repayable over 20 to 50 years, with final instalments between June 30, 1994 and December 31, 2023.

Ownership assistance

Advances have been made to enable the Corporation to lend money under sections 57(1) and 58(1) of the *National Housing Act*, to assist in (a) the construction of a house or a condominium unit by a person who owns the house or condominium unit and intends to occupy the house, one of the family housing units thereof or the condominium unit, or by a builder who intends to sell the house or condominium unit to a person who will own and occupy the house, one of the family housing units thereof or the condominium unit; or, (b) the acquisition of a house or condominium unit by a prospective qualified owner.

The advances bear interest at rates from 7.658 percent to 9.3889 percent per annum, and are repayable over 18 to 20 years, with final instalments between June 30, 1994 and December 31, 2008.

Canadian National Railway Company

The Corporation was established by the *Canadian National Railways Act*, to provide, operate and manage a national system of railways.

The Corporation is not an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the *Financial Administration Act*.

During the year, the Corporation received financial assistance of \$4.3 million from budgetary appropriations. It paid interest of \$9.9 million to the Government in 1993-94.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Consolidated loan

The loan bears interest at the rate of 8.75 percent per annum, and is repayable in semi-annual instalments over 20 years, with the final instalment on June 30, 1998.

Export Development Corporation

The Corporation was established by the *Export Development Act*, to facilitate and develop export trade by the provision of loans, insurance, guarantees and other financial facilities.

The Corporation is an agent of Her Majesty, reports through the Minister for International Trade, and is listed in Part I of Schedule III of the *Financial Administration Act*.

During the year, the Corporation received financial assistance of \$172.5 million from budgetary appropriations.

The Government's investment in the capital of the Corporation, as authorized by section 11(1) of the *Export Development Act*, shall not exceed, at any time, \$1,500,000,000.

Farm Credit Corporation

The Corporation was established by the *Farm Credit Corporation Act*, to assist Canadian farmers to establish and develop sound farm enterprises through the use of long-term credit.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture, and is listed in Part I of Schedule III of the *Financial Administration Act*.

Contributed capital

The Government's contribution to the capital of the Corporation is authorized by section 11(1) of the *Farm Credit Corporation Act*.

Notes

Promissory notes are issued to the Minister of Finance in respect of loans made pursuant to section 12 of the Act, to provide the Corporation with funds for making loans to farmers. The total amount of such loans outstanding at any time may not exceed twelve times the capital of the Corporation.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable over 20 years, bearing interest at rates from 6 percent to 10.145 percent per annum, with final instalments between July 1, 1994 and July 1, 2000, \$385,212,917;
- (b) repayable over 10 to 19 years, bearing interest at rates from 8.37 percent to 10.145 percent per annum, with final instalments between January 1, 1995 and May 6, 2006, \$572,640,744;
- (c) repayable over 2 to 9 years, bearing interest at rates from 5.24 percent to 11.82 percent per annum, with the final instalment on June 1, 2002, \$1,334,141,283; and,
- (d) repayable in under 2 years, bearing interest at rates from 4.0706 percent to 4.5890 percent per annum, \$185,000,000.

During the year, the Corporation paid interest of \$209.9 million to the Government.

Farm syndicates loan fund

Advances have been made by the Minister of Finance, pursuant to section 8 of the *Farm Syndicates Credit Act*, to enable the Corporation to make loans. Section 3(1) of the Act allowed the Corporation to make loans to a farm syndicate for:

- (a) the purchase of farm machinery;
- (b) the purchase, erection or improvement of buildings; or
- (c) the purchase or improvement of land on which buildings were or were to be erected for use primarily by the syndicate or its members, in their farming operations.

The Farm Syndicates Credit Act was repealed during the year. This account will remain open for repayments.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable over 10 to 19 years, bearing interest at the rate of 9.555 percent per annum, with final instalment on February 26, 2001, \$469,231; and,
- (b) repayable over 2 to 9 years, bearing interest at rates from 6.95 percent to 11.02 percent per annum, with final instalments between September 28, 1995 and March 1, 1999, \$10,659,615.

During the year, the Corporation paid interest of \$617,350 to the Government.

Federal Business Development Bank

The Corporation was established by the *Federal Business Development Bank Act*, to promote and assist in the establishment and development of business enterprises in Canada, by providing financial assistance, management counselling, management training, information and advice, and such other services as are ancillary or incidental to any of the foregoing.

The Corporation is an agent of Her Majesty, reports through the Minister of Industry, Science and Technology, and is listed in Part I of Schedule III of the *Financial Administration Act*.

During the year, the Corporation received financial assistance of \$15.1 million from budgetary appropriations.

The Government's contribution to the paid-in capital of the Corporation in the amount of \$590 million (of which \$286.6 million was charged to budgetary expenditure) is authorized by sections 20, 28 and 52 of the *Federal Business Development Bank Act*.

Atomic Energy of Canada Limited

The Corporation was incorporated pursuant to the *Canada Corporations Act*, and continued under the *Canada Business Corporations Act*, to develop the utilization of atomic energy for peaceful purposes.

The Corporation is an agent of Her Majesty, reports through the Minister of Energy, Mines and Resources, and is listed in Part I of Schedule III of the *Financial Administration Act*.

During the year, the Corporation received financial assistance of \$173.5 million from budgetary appropriations. It paid interest of \$85.6 million to the Government.

Capital stock

The Government's investment in the capital of the Corporation is recorded in this account.

Contributed capital

The Government's contribution to the capital of the Corporation is recorded in this account.

Housing

Loans have been made to finance the construction of housing near the Whiteshell Nuclear Research Establishment.

The loans bear interest at rates from 5.25 percent to 8.5 percent per annum, and are repayable in equal monthly instalments over 30 years, with final instalments between January 31, 1995 and June 30, 2003.

Gentilly II nuclear power station

Loans have been made to finance a share in the construction of the CANDU-PHW 600 generating station at Gentilly, under an agreement with the Province of Quebec and Hydro-Quebec.

The consolidated loan was repaid in full during the year.

Heavy water inventory

Loans have been made to finance the production and purchase of heavy water for lease or resale to Canadian and foreign users.

The loans bear interest at the rate established every May 1 and November 1 by the Minister of Finance, in respect of borrowings having a six month term by Crown corporations. The loans are repayable in equal semi-annual instalments over 20 years, with the final instalment on May 1, 2008.

Lepreau nuclear station

Loans have been made to finance a share in the construction of the nuclear generating station at Lepreau.

The consolidated loan was repaid in full during the year.

Bank of Canada

The Bank of Canada was established by the *Bank of Canada Act*, to regulate credit and currency, in the best interests of the economic life of the nation, to control and protect the external value of the national monetary unit, and to mitigate, by its influence, fluctuations in the general levels of production, trade, prices and employment so far as may be possible within the scope of monetary action, and generally to promote the economic and financial welfare of Canada.

The Bank is not an agent of Her Majesty and reports through the Minister of Finance.

The Government's investment in the capital of the Bank is authorized by section 17 of the *Bank of Canada Act*. An amount of \$5,000,000 represents the par value of 100,000 shares, and the remaining balance of \$920,000 represents premiums paid in respect of the acquisition, in 1938, of shares held by the public.

During the year, the Bank remitted profit of \$1,452 million to the Government.

Canada Development Investment Corporation

The Corporation was incorporated pursuant to the *Canada Business Corporations Act*, to:

- (a) assist in the creation or development of businesses, resources, properties and industries of Canada;
- (b) expand, widen and develop opportunities for Canadians to participate in the economic development of Canada through the application of their skills and capital in any activities carried on by the Corporation;
- (c) invest in the shares or securities of any corporation owning property or carrying on business related to the economic interests of Canada;
- (d) invest in ventures or enterprises, including the acquisition of property, likely to benefit Canada; and,
- (e) carry out all activities in the best interests of Canada, operating in a commercial manner.

The Corporation is an agent of Her Majesty, reports through the Minister of Finance, and is listed in Part II of Schedule III of the *Financial Administration Act*.

The Government's investment in the capital of the Corporation is recorded in this account. The balance in the account represents the value of 101 common shares of the Corporation without nominal or par value.

Canada Ports Corporation

The Corporation was established by the *Canada Ports Corporation Act*, to administer, manage and control Canadian harbours, and any other harbour, work or property of Canada transferred by the Governor in Council.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the *Financial Administration Act*.

During the year, the Corporation received financial assistance of \$0.7 million from budgetary appropriations.

Loans

Under the authority of the *Canada Ports Corporation Act*, loans are made to finance capital expenditures of various harbours under the jurisdiction of the Canada Ports Corporation.

The remaining loan to Belledune bears interest at a rate of 6.44 percent per annum, and is repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000.

The Corporation paid interest of \$41,552 and dividends of \$355,052 to the Government in 1993-94.

Interport Loan Fund

This Fund was established to provide financing for financially viable capital projects of the Corporation and of the seven local port corporations.

The aggregate amount of loans authorized to be outstanding, at any time, is not to exceed \$50,000,000.

The Corporation will make annual repayments equal to 90 percent of the net income related to each of the loans advanced to the Interport Loan Fund.

The Corporation transferred \$6.3 million of profit to the Government in 1993-94.

Canada Post Corporation

The Corporation was established by the *Canada Post Corporation Act*, to make postal services available to the public.

The Corporation is an agent of Her Majesty, reports through the Minister of Supply and Services, and is listed in Part II of Schedule III of the *Financial Administration Act*.

During the year, the Corporation received financial assistance of \$95.3 million from budgetary appropriations.

A loan has been made to the Corporation pursuant to section 29 of the *Canada Post Corporation Act*, to finance capital and extraordinary restructuring costs. The aggregate amount of loans to be outstanding at any time shall not exceed \$500,000,000.

The loan bears interest at the rate of 9.705 percent per annum, and is repayable on April 27, 1998.

The Corporation paid interest of \$7.8 million to the Government in 1993-94.

Canadian Dairy Commission

The Corporation was established by the *Canadian Dairy Commission Act*, to provide, to efficient producers of milk and cream, the opportunity of obtaining a fair return for their labour and investment, and to provide, to consumers of dairy products, a continuous and adequate supply of high quality dairy products.

The Corporation is an agent of Her Majesty, reports through the Minister of Agriculture, and is listed in Part I of Schedule III of the *Financial Administration Act*.

During the year, the Corporation received financial assistance of \$228.0 million from budgetary appropriations.

Loans have been made to the Corporation, to finance its dealings in dairy products. The total amount authorized to be outstanding at any time is \$300,000,000.

The loans bear interest at rates from 3.7490 percent to 5.5133 percent per annum, and are repayable within 1 year.

The Corporation paid interest of \$1.3 million to the Government in 1993-94.

Canadian Saltfish Corporation

The Corporation was established by the *Saltfish Act*, to improve the earnings of primary producers of cured cod fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed in Part I of Schedule III of the *Financial Administration Act*.

Loans have been made to the Corporation, pursuant to section 16 of the *Saltfish Act*, to enable it to carry on its operations.

The aggregate amount of loans authorized to be outstanding at any time, borrowed from all lenders, is \$50,000,000.

The loan bears interest at the rate of 4.0944 percent per annum and is repayable on April 22, 1994.

During the year, the Corporation paid interest of \$123,699 to the Government.

Cape Breton Development Corporation

The Corporation was established by the *Cape Breton Development Corporation Act*, to stimulate economic adjustment and expansion on Cape Breton Island, while rationalizing the coal industry.

The Corporation is an agent of Her Majesty, reports through the Minister of Industry, Science and Technology, and is listed in Part I of Schedule III of the *Financial Administration Act*.

During the year, the Corporation received financial assistance of \$38.5 million from budgetary appropriations.

Advances have been made for the purpose of providing working capital for the coal division of the Corporation. The total amount authorized to be outstanding at any time is \$50,000,000.

The working capital advances bear interest at the rate in effect, as published by the Department of Finance.

The Corporation paid interest of \$0.2 million to the Government in 1993-94.

Freshwater Fish Marketing Corporation

The Corporation was established by the *Freshwater Fish Marketing Act*, to regulate interprovincial and export trade in freshwater fish, and to market and trade in fish.

The Corporation is an agent of Her Majesty, reports through the Minister of Fisheries and Oceans, and is listed in Part I of Schedule III of the *Financial Administration Act*.

Loans have been made to the Corporation, pursuant to section 16 of the *Freshwater Fish Marketing Act*, to enable it to carry on its operations.

The aggregate amount of loans authorized to be outstanding at any time, borrowed from all lenders, is \$30,000,000.

The loan bears interest at the rate of 3.9349 percent per annum, and is repayable no later than April 29, 1994.

During the year, the Corporation paid interest of \$73,293 to the Government.

Montreal Port Corporation

The Corporation was established by the *Canada Ports Corporation Act*, to administer, manage and control the Port of Montreal.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the *Financial Administration Act*.

Loans have been made to finance capital expenditures related to the Port of Montreal.

The remaining loan bears interest at the rate of 6.25 percent per annum, and is repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000.

During the year, the Corporation paid interest of \$323,797 and dividends of \$3.1 million to the Government.

Prince Rupert Port Corporation

The Corporation was established by the *Canada Ports Corporation Act*, to administer, manage and control the Port of Prince Rupert.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the *Financial Administration Act*.

Loans have been made to finance capital expenditures related to the Port of Prince Rupert.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) bearing interest at rates of 9.57 percent to 9.63 percent per annum, repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2009, \$4,129,069; and,
- (b) bearing interest at the rate of 10.4 percent per annum, repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2010, \$12,052,673.

During the year, the Corporation paid interest of \$1.7 million to the Government.

Royal Canadian Mint

The Corporation was established by the *Royal Canadian Mint Act*, to:

- (a) produce and arrange for the production and supply of coins of the currency of Canada;
- (b) produce coins of the currency of other countries;
- (c) melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and,
- (d) make medals, plaques and other things as are incidental to the powers of the Mint.

The Corporation is an agent of Her Majesty, reports through the Minister of Supply and Services, and is listed in Part II of Schedule III of the *Financial Administration Act*.

Capital stock

Section 3.1(1) of the *Royal Canadian Mint Act* states that the authorized capital of the Mint is \$40,000,000, divided into four thousand shares of ten thousand dollars each. All authorized capital is issued.

Loans

Section 17(1) of the Act states that the Mint may borrow money from the Consolidated Revenue Fund or any other source but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed \$50,000,000.

Section 17(3) of the Act states that the Mint shall not borrow money without the approval of the Minister of Finance with respect to the time and the terms and conditions of the transaction.

The loans bear interest at rates from 8.25 percent to 12 percent per annum, and are repayable annually, with final instalments between April 1, 1995 and June 1, 1998.

During the year, the Corporation paid interest of \$0.6 million and dividends of \$6.3 million to the Government.

Saint John Port Corporation

The Corporation was established by the *Canada Ports Corporation Act*, to administer, manage and control the Port of Saint John.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the *Financial Administration Act*.

Loans have been made to finance capital expenditures related to the Port of Saint John.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) bearing interest at rates from 11 percent to 11.875 percent per annum, repayable at maturity on December 31, 1998 and December 31, 1999, \$8,817,600;
- (b) bearing interest at the rate of 12.43 percent per annum, repayable at maturity on December 31, 2000, \$6,665,062; and,
- (c) bearing interest at the rate of 11.625 percent per annum, repayable at maturity on December 31, 2005, \$2,569,795.

During the year, the Corporation paid interest of \$1.4 million and cash contributions of \$0.8 million to the Government.

Vancouver Port Corporation

The Corporation was established by the *Canada Ports Corporation Act*, to administer, manage and control the Port of Vancouver.

The Corporation is an agent of Her Majesty, reports through the Minister of Transport, and is listed in Part II of Schedule III of the *Financial Administration Act*.

Loans have been made to finance capital expenditures related to the Port of Vancouver.

The remaining loan bears interest at the rate of 7.5 percent per annum, and is repayable in equal annual instalments over 20 years, with the final instalment on December 31, 2000.

During the year, the Corporation paid interest of \$224,246 and dividends of \$3 million to the Government.

Summary Financial Statements of Enterprise Crown Corporations

The following tables display details of the assets, liabilities, revenues and expenses of enterprise Crown corporations.

Tables 6.3 to 6.5 present the assets, liabilities, revenues, expenses and changes to the equity of enterprise corporations grouped in five segments. The segment of competitive, self-sustaining corporations consists of those corporations named in Part II of Schedule III of the *Financial Administration Act*.

For those corporations having other year ends, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

The tables summarize the financial transactions and results of operations of each enterprise Crown corporation in accordance with its own respective accounting policies. Most Crown corporations follow the generally accepted accounting principles used by private sector companies, as outlined in the Handbook of the Canadian Institute of Chartered Accountants.

Financial assets include cash, receivables, loans and investments. Physical assets and deferred charges represent the unexpensed portion of non-financial assets such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Financial assets and liabilities in respect of the Government and Crown corporations represent the unpaid balances arising from financing transactions and normal operating activities. Borrowings from outside parties represent amounts repayable to institutional and other investors. Other liabilities are amounts due in respect of purchases, employee termination and pension benefits, accrued interest on borrowings, long-term capital leases and sundry accounts payable.

Revenues include financial assistance received or receivable from the Government in respect of the current year's operations. Expenses are segregated between third parties, and Government and Crown corporations. Revenue and expenses are used to determine the net income or loss of the corporation. Adjustments include prior period adjustments and other miscellaneous items as recorded by the corporations. Equity transactions with the Government include dividends declared or transfers of profits to the Government as well as equity infusions provided by the Government.

These tables present consolidated financial information on parent enterprise Crown corporations and financial information on unconsolidated wholly-owned subsidiaries. The President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Enterprise Crown corporations are also categorized as being either agents or non-agents of the Crown. Agency status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the summary financial statements of Canada net of borrowings expected to be repaid directly by these corporations. The gross amounts of such borrowings are included under "Liabilities, Outside Parties". A summary of such borrowings and the changes during the year ended March 31, 1994 is presented in Table 6.6.

Borrowings by non-agent Crown corporations are not, in law, obligations of the Government. However, when the Government expressly guarantees such borrowings, they become potential obligations of the Government. Such guarantees amounted to \$0.1 million as at March 31, 1994.

A summary of borrowing transactions by non-agent enterprise Crown corporations is presented in Table 6.7. The maturity and currency of enterprise Crown corporations' borrowings is presented in Table 6.8. Contingent liabilities of enterprise Crown corporations are presented in Table 6.9.

A summary of financial assistance under Government budgetary appropriations to enterprise Crown corporations for the year ended March 31, 1994 is provided in Table 6.10. Differences in figures reported in Table 6.5 and those reported in Table 6.10 result from the use of different accounting policies and from items in transit.

TABLE 6.3

SUMMARY COMBINED FINANCIAL STATEMENTS OF ENTERPRISE CROWN CORPORATIONS BY SEGMENT
(in thousands of dollars)

	Competitive, self-sustaining	Bank of Canada	Lending and insurance	Marketing	Other	Total
ASSETS AND LIABILITIES AND						
EQUITY						
AS AT MARCH 31, 1994						
Assets						
Financial						
Outside parties	2,157,518	1,453,618	28,068,543	7,949,374	60,975	39,690,028
Government and Crown corporations	764,613	26,375,723	1,657,959	37,040	49,835	28,885,170
Total financial assets	2,922,131	27,829,341	29,726,502	7,986,414	110,810	68,575,198
Physical assets and deferred charges	10,342,515	247,257	563,804	628,116	861,190	12,642,882
Total assets	13,264,646	28,076,598	30,290,306	8,614,530	972,000	81,218,080
Liabilities						
Outside parties						
Borrowings	3,453,093		12,831,779	7,288,903	1,927	23,575,702
Bank of Canada notes in circulation and amounts owing to depositors		25,513,873				25,513,873
Other liabilities	4,557,817	2,200,566	3,514,216	1,253,883	136,204	11,662,686
Government and Crown corporations	668,682	332,159	13,967,378	57,739	9,654	15,035,612
Total liabilities	8,679,592	28,046,598	30,313,373	8,600,525	147,785	75,787,873
Equity of Canada	4,585,054	30,000	-23,067	14,005	824,215	5,430,207
Total liabilities and equity	13,264,646	28,076,598	30,290,306	8,614,530	972,000	81,218,080
Contingent liabilities	236,535		283,832	6,800	7,990	535,157
REVENUES, EXPENSES AND CHANGES IN						
EQUITY						
FOR THE YEAR ENDED MARCH 31, 1994						
Revenues						
Outside parties	8,712,246		2,710,686	4,992,009	377,963	16,792,904
Government and Crown corporations	166,722		15,075	53,259	38,549	273,605
Financial assistance	818,614	1,657,631	258,882	2,982	8,290	2,746,399
Other						
Total revenues	9,697,582	1,657,631	2,984,643	5,048,250	424,802	19,812,908
Expenses						
Outside parties	9,596,296	205,700	2,003,392	5,039,164	399,835	17,244,387
Government and Crown corporations	563,291		1,089,462	8,944	21,578	1,683,275
Total expenses	10,159,587	205,700	3,092,854	5,048,108	421,413	18,927,662
Net income/loss(-) for the year	-462,005	1,451,931	-108,211	142	3,389	885,246
Equity of Canada, beginning of the year	4,620,042	30,000	67,898	13,863	809,223	5,541,026
Adjustments	255,444		-6,495		5,491	254,440
Equity transactions with the Government						
Dividends	-27,586	-1,451,931				-1,479,517
Capital	199,159		23,741		6,112	229,012
Equity of Canada, end of the year	4,585,054	30,000	-23,067	14,005	824,215	5,430,207

Notes to Table 6.4 are an integral part of this table.

TABLE 6.4

FINANCIAL POSITION OF ENTERPRISE CROWN CORPORATIONS —ASSETS AND LIABILITIES
AS AT MARCH 31, 1994
(in thousands of dollars)

	Assets			
	Financial		Physical assets and deferred charges	Total
	Outside parties	Government and Crown corporations		
Enterprise Crown corporations ⁽¹⁾				
Competitive, self-sustaining				
Atomic Energy of Canada Limited	270,837	21,637	555,954	848,428
Canada Development Investment Corporation ⁽²⁾	158,459	10,000	388	168,847
Theratronics International Limited	13,272		13,757	27,029
Canada Hibernia Holding Corporation	104,168			104,168
Canada Ports Corporation	6,960	128,260	106,870	242,090
Canada Post Corporation	391,581	107,739	2,113,517	2,612,837
Canadian National Railway System	854,524	114,018	6,711,812	7,680,354
Halifax Port Corporation	2,530	8,026	55,204	65,760
Montreal Port Corporation	10,893	51,387	161,985	224,265
Petro-Canada Limited	294,978	259,105		554,083
Port of Quebec Corporation	2,050	3,685	57,582	63,317
Prince Rupert Port Corporation	1,282	10,539	99,959	111,780
Royal Canadian Mint	20,609	2,471	69,729	92,809
Saint John Port Corporation	894	3,287	81,308	85,489
St John's Port Corporation	506	2,487	13,253	16,246
Telelobe Canada ⁽³⁾				
Vancouver Port Corporation	23,975	41,972	301,197	367,144
<i>Total—Competitive, self-sustaining</i>	<i>2,157,518</i>	<i>764,613</i>	<i>10,342,515</i>	<i>13,264,646</i>
<i>Bank of Canada</i>	<i>1,453,618</i>	<i>26,375,723</i>	<i>247,257</i>	<i>28,076,598</i>
Lending and Insurance				
Canada Deposit Insurance Corporation	2,378,128	27	9,446	2,387,601
Canada Mortgage and Housing Corporation	9,622,846	245,204	61,319	9,929,369
Insurance Programs	337,681	1,285,044	247,438	1,870,163
Export Development Corporation	9,237,331	62,243	8,713	9,308,287
Farm Credit Corporation	3,479,002	65,335	229,276	3,773,613
Federal Business Development Bank	3,013,555	106	7,612	3,021,273
<i>Total—Lending and insurance</i>	<i>28,068,543</i>	<i>1,657,959</i>	<i>563,804</i>	<i>30,290,306</i>
Marketing				
Canadian Commercial Corporation	389,630	1,001		390,631
Canadian Dairy Commission				
Marketing operations	41,732	35,834	70,767	148,333
Canadian Saltfish Corporation	517	205	349	1,071
Canadian Wheat Board, The	7,513,074		545,780	8,058,854
Freshwater Fish Marketing Corporation	4,421		11,220	15,641
<i>Total—Marketing</i>	<i>7,949,374</i>	<i>37,040</i>	<i>628,116</i>	<i>8,614,530</i>
Other				
Atlantic Pilotage Authority	700		961	1,661
Cape Breton Development Corporation	35,666	9,249	335,011	379,926
Great Lakes Pilotage Authority, Ltd	12		57	69
Laurentian Pilotage Authority	2,946		438	3,384
Pacific Pilotage Authority	5,834		1,115	6,949
St. Lawrence Seaway Authority, The	14,161	40,583	523,026	577,770
Seaway International Bridge Corporation Ltd, The	1,656	3	582	2,241
<i>Total—Other</i>	<i>60,975</i>	<i>49,835</i>	<i>861,190</i>	<i>972,000</i>
Total—Enterprise	39,690,028	28,885,170	12,642,882	81,218,080

⁽¹⁾ All enterprise Crown corporations listed in this table are parent Crown corporations except the Seaway International Bridge Corporation Ltd, which is an unconsolidated subsidiary.

⁽²⁾ Canada Development Investment Corporation (CDIC): On March 22, 1993, CDIC acquired Canada Hibernia Holding Corporation (CHHC). CHHC's purpose is the funding and management of an 8.5% interest in the Hibernia Development project.

⁽³⁾ On April 4, 1987, the *Telelobe Canada Reorganization and Divestiture Act* received Royal Assent pursuant to the letter of intent signed February 11, 1987 selling the assets of Telelobe Canada to Memotec Data Inc. The Corporation was wound up during the year.

Liabilities					
Outside parties		Government and Crown corporations	Total liabilities	Equity of Canada	Total liabilities and equity
Borrowings	Other				
11,320	354,466	15,742	381,528	466,900	848,428
472,727	10,347	19,597	502,671	-333,824	168,847
	17,432		17,432	9,597	27,029
	10,225	44	10,269	93,899	104,168
	10,640	247,823	258,463	-16,373	242,090
198,994	1,174,935	172,019	1,545,948	1,066,889	2,612,837
2,249,119	2,863,900	152,920	5,265,939	2,414,415	7,680,354
	2,157	63	2,220	63,540	65,760
	13,136	5,018	18,154	206,111	224,265
501,237	52,523		553,760	323	554,083
	3,285	6,905	10,190	53,127	63,317
	2,018	16,182	18,200	93,580	111,780
	19,541	10,907	30,448	62,361	92,809
19,696	2,177	18,642	40,515	44,974	85,489
	652	60	712	15,534	16,246
	20,383	2,760	23,143	344,001	367,144
3,453,093	4,557,817	668,682	8,679,592	4,585,054	13,264,646
	27,714,439	332,159	28,046,598	30,000	28,076,598
	857,981	3,177,272	4,035,253	-1,647,652	2,387,601
1,573,225	86,988	8,218,643	9,878,856	50,513	9,929,369
	1,815,831	3,163	1,818,994	51,169	1,870,163
7,793,328	555,574	32,968	8,381,870	926,417	9,308,287
863,115	59,545	2,534,077	3,456,737	316,876	3,773,613
2,602,111	138,297	1,255	2,741,663	279,610	3,021,273
12,831,779	3,514,216	13,967,378	30,313,373	-23,067	30,290,306
	372,978	647	373,625	17,006	390,631
	121,703	26,630	148,333		148,333
	376	3,696	4,072	-3,001	1,071
7,282,827	749,761	26,266	8,058,854		8,058,854
6,076	9,065	500	15,641		15,641
7,288,903	1,253,883	57,739	8,600,525	14,005	8,614,530
	1,333		1,773	-112	1,661
440	101,497	8,051	109,548	270,378	379,926
	2,794		2,794	-2,725	69
1,479	4,003		5,482	-2,098	3,384
	2,259		2,259	4,690	6,949
	23,696		23,696	554,074	577,770
8	622	1,603	2,233	8	2,241
1,927	136,204	9,654	147,785	824,215	972,000
23,575,702	37,176,559	15,035,612	75,787,873	5,430,207	81,218,080

TABLE 6.5

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF ENTERPRISE CROWN CORPORATIONS
FOR THE YEAR ENDED MARCH 31, 1994
(in thousands of dollars)

	Revenues			
		Government and Crown corporations		
	Outside parties	Financial assistance ⁽¹⁾	Other	Total
Enterprise Crown corporations				
Competitive, self-sustaining				
Atomic Energy of Canada Limited	460,663	166,722	4,783	632,168
Canada Development Investment Corporation	7,106		605	7,711
Theratronics International Limited	51,315			51,315
Canada Hibernia Holding Corporation				
Canada Ports Corporation	57,433		4,561	61,994
Canada Post Corporation	3,889,482		228,466	4,117,948
Canadian National Railway System	3,759,131		509,512	4,268,643
Halifax Port Corporation	10,347		339	10,686
Montreal Port Corporation	53,324		9,425	62,749
Petro-Canada Limited	23,007		20,293	43,300
Port of Quebec Corporation	10,810		828	11,638
Prince Rupert Port Corporation	12,850		531	13,381
Royal Canadian Mint	303,884		35,970	339,854
Saint John Port Corporation	11,491		325	11,816
St John's Port Corporation	3,153		183	3,336
Telelobe Canada				
Vancouver Port Corporation	58,250		2,793	61,043
Total—Competitive, self-sustaining	8,712,246	166,722	818,614	9,697,582
<i>Bank of Canada</i>			<i>1,657,631</i>	<i>1,657,631</i>
Lending and insurance				
Canada Deposit Insurance Corporation	403,516		3,135	406,651
Canada Mortgage and Housing Corporation	705,619		110,421	816,040
Insurance Programs	305,308		140,808	446,116
Export Development Corporation	662,035		4,518	666,553
Farm Credit Corporation	338,950			338,950
Federal Business Development Bank	295,258	15,075		310,333
Total—Lending and insurance	2,710,686	15,075	258,882	2,984,643
Marketing				
Canadian Commercial Corporation	882,115	13,763		895,878
Canadian Dairy Commission				
Marketing operations	269,915		2,843	272,758
Canadian Saltfish Corporation	986		139	1,125
Canadian Wheat Board, The	3,800,213	39,496		3,839,709
Freshwater Fish Marketing Corporation	38,780			38,780
Total—Marketing	4,992,009	53,259	2,982	5,048,250
Other				
Atlantic Pilotage Authority	6,909		25	6,934
Cape Breton Development Corporation	226,329	38,549	5,471	270,349
Great Lakes Pilotage Authority, Ltd	9,338			9,338
Laurentian Pilotage Authority	27,471			27,471
Pacific Pilotage Authority	30,531			30,531
St. Lawrence Seaway Authority, The	73,608		2,794	76,402
Seaway International Bridge Corporation Ltd, The	3,777			3,777
Total—Other	377,963	38,549	8,290	424,802
Total—Enterprise	16,792,904	273,605	2,746,399	19,812,908

Notes to Table 6.4 are an integral part of this table.

⁽¹⁾ This column records only that portion of financial assistance received or receivable from the federal Government that has been credited to operations. A further amount of \$235,865 representing capital and operating appropriations received by the corporations is included in "Equity transactions with Government". Revenues "Other" include amounts generated from the sale of goods and services, investment income as well as grants where the corporations qualify as a member of a general class of recipients. The total financial assistance accounted for by the corporations during the year does not agree with the amount reported in Table 6.10 because of differences resulting from the different accounting policies followed.

Expenses								
Outside parties	Government and Crown corporations	Total	Income/or loss(-)	Equity beginning of the year	Adjustments	Equity transactions with Government		Equity end of year
						Dividends	Capital	
768,084	2,804	770,888	-138,720	508,700	97,023		-103	466,900
41,690		41,690	-33,979	-491,894	158,432	-9,597	43,214	-333,824
49,300		49,300	2,015	7,582				9,597
163		163	-163				94,062	93,899
44,533	3,879	48,412	13,582	-29,599		-356		-16,373
3,963,321	425,016	4,388,337	-270,389	1,337,278				1,066,889
4,210,008	115,502	4,325,510	-56,867	2,471,282				2,414,415
9,539	754	10,293	393	63,147				63,540
46,037	4,696	50,733	12,016	197,202		-3,107		206,111
42,311		42,311	989	-666				323
13,051	1,189	14,240	-2,602	55,740	-11			53,127
11,647	1,687	13,334	47	93,533				93,580
337,360	730	338,090	1,764	71,897		-11,300		62,361
9,521	3,826	13,347	-1,531	46,505				44,974
2,282	576	2,858	478	15,056				15,534
				274		-274		
47,449	2,632	50,081	10,962	274,005		-2,952	61,986	344,001
9,596,296	563,291	10,159,587	-462,005	4,620,042	255,444	-27,586	199,159	4,585,054
205,700		205,700	1,451,931	30,000		-1,451,931		30,000
331,414	210,261	541,675	-135,024	-1,512,628				-1,647,652
246,261	568,007	814,268	1,772	50,000			-1,259	50,513
377,731	116,431	494,162	-48,046	105,710	-6,495			51,169
638,899	-12,992	625,907	40,646	860,771			25,000	926,417
104,843	205,797	310,640	28,310	288,566				316,876
304,244	1,958	306,202	4,131	275,479				279,610
2,003,392	1,089,462	3,092,854	-108,211	67,898	-6,495		23,741	-23,067
889,253	5,431	894,684	1,194	15,812				17,006
269,569	3,189	272,758						
1,945	232	2,177	-1,052	-1,949				-3,001
3,839,709		3,839,709						
38,688	92	38,780						
5,039,164	8,944	5,048,108	142	13,863				14,005
7,699	20	7,719	-785	371			302	-112
239,731	16,326	256,057	14,292	250,595	5,491			270,378
9,303		9,303	35	-2,917			157	-2,725
33,224		33,224	-5,753	-1,998			5,653	-2,098
30,926		30,926	-395	5,085				4,690
76,712	3,695	80,407	-4,005	558,079				554,074
2,240	1,537	3,777		8				8
399,835	21,578	421,413	3,389	809,223	5,491		6,112	824,215
17,244,387	1,683,275	18,927,662	885,246	5,541,026	254,440	-1,479,517	229,012	5,430,207

Borrowings by Agent Enterprise Crown Corporations

Table 6.6 summarizes the borrowing transactions by agent enterprise Crown corporations made on behalf of Her Majesty. This information is published to satisfy section 49 of the *Financial Administration Act* (FAA) which requires that "An annual statement of all borrowing transactions on behalf of Her Majesty shall be included in the Public Accounts". The borrowings are from other than the Government. In accordance with section 54 of the FAA, the payment of all money borrowed by agent enterprise Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the accounts of Canada net of borrowings expected to be repaid directly by these corporations. As at March 31, 1994, an allowance for borrowings expected to be repaid by the Government was established at \$3,885 million.

Borrowings by non-agent enterprise Crown corporations are not included in this table because such borrowings are not on behalf of Her Majesty. Table 6.7 provides information on borrowings of such corporations.

TABLE 6.6

BORROWINGS BY AGENT ENTERPRISE CROWN CORPORATIONS

(in thousands of dollars)

	Balance April 1/1993	Borrowings and other credits	Repayments and other charges	Balance March 31/1994
Atomic Energy of Canada Limited	13,600	1,020	3,300	11,320
Canada Development Investment Corporation	593,752		121,025	472,727
Canada Mortgage and Housing Corporation	152,295	5,758,570	4,337,640	1,573,225
Canada Ports Corporation	188,455		188,455	
Canada Post Corporation	55,000	143,994		198,994
Canadian Saltfish Corporation	41	570	611	
Canadian Wheat Board, The	6,966,428	38,545,317	38,228,918	7,282,827
Export Development Corporation	6,983,010	105,802,772	104,992,454	7,793,328
Farm Credit Corporation	797,317	1,429,574	1,363,776	863,115
Federal Business Development Bank	2,351,861	6,658,207	6,407,957	2,602,111
Freshwater Fish Marketing Corporation	5,673	486	83	6,076
Petro-Canada Limited	455,413	45,824		501,237
Saint John Port Corporation	19,696			19,696
Seaway International Bridge Corporation, Ltd., The	8			8
Total	18,582,549	158,386,334	155,644,219	21,324,664
Borrowings expected to be repaid by agent enterprise Crown corporations	-15,022,549	158,386,334	155,319,219	-17,439,664
Allowance for borrowings of agent enterprise Crown corporations expected to be repaid by the Government and reported on the Statement of Assets and Liabilities	3,560,000		-325,000	3,885,000

Notes to Table 6.4 are an integral part of this table.

Borrowings by Enterprise Crown Corporations

Table 6.7 summarizes the borrowing transactions of agent and non-agent enterprise Crown corporations. Borrowings of non-agent Crown corporations are not on behalf of Her Majesty.

TABLE 6.7

BORROWINGS BY ENTERPRISE CROWN CORPORATIONS

(in thousands of dollars)

	Balance April 1/1993	Borrowings and other credits	Repayments and other charges	Balance March 31/1994
Borrowings by agent enterprise Crown corporations	18,582,549	158,386,334	155,644,219	21,324,664
Borrowings by non-agent enterprise Crown corporations--				
Atlantic Pilotage Authority		440		440
Canadian National Railway System	1,905,135	965,751	621,767	2,249,119
Laurentian Pilotage Authority	1,307	172		1,479
	1,906,442	966,363	621,767	2,251,038
Total	20,488,991	159,352,697	156,265,986	23,575,702

Notes to Table 6.4 are an integral part of this table.

Maturity and Currency of Borrowings by Enterprise Crown Corporations

Table 6.8 summarizes the maturity and currency of borrowings by agent and non-agent enterprise Crown corporations, as at March 31, 1994.

TABLE 6.8

MATURITY AND CURRENCY OF BORROWINGS BY ENTERPRISE CROWN CORPORATIONS

(in thousands of dollars)

Year of maturity	Agent	Non-agent	Total
1995	12,215,403	44,104	12,259,507
1996	787,824	191,692	979,516
1997	1,617,187	222,179	1,839,366
1998	2,463,649	323,070	2,786,719
1999	1,175,341		1,175,341
2000/2004	2,107,183	731,066	2,838,249
2005/2009	28,560	530,323	558,883
2010 and after	929,517	208,604	1,138,121
Total	21,324,664	2,251,038	23,575,702 ⁽¹⁾

Notes to Table 6.4 are an integral part of this table.

⁽¹⁾ The borrowings are composed of \$14,315,160 US, £ 72,535 SF, 39,892 ¥ 315,522, Austl \$45,588, Italian (Lira) 14,281, DM 391,085, ECU 293,517, and \$8,088,122 Cdn.

Contingent Liabilities of Enterprise Crown Corporations

Table 6.9 summarizes the contingent liabilities of enterprise Crown corporations. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 6.9

CONTINGENT LIABILITIES OF ENTERPRISE CROWN CORPORATIONS (in thousands of dollars)

	March 31, 1994
Agent enterprise Crown corporations	
Canada Mortgage and Housing Corporation—Insulation claims and other litigation	52,700
Canada Mortgage and Housing Corporation—Insurance programs	29,400
Canada Ports Corporation—Miscellaneous litigation	2,539
Canadian Commercial Corporation—Contract damages	6,800
Cape Breton Development Corporation—Miscellaneous litigation	1,500
Export Development Corporation—Loan guarantees and with recourse, Insurance act	200,384
Federal Business Development Bank—Loan guarantees	1,348
Halifax Port Corporation—Miscellaneous litigation	2,000
Montreal Port Corporation—Miscellaneous litigation	3,900
Petro-Canada Limited—Loan guarantee	125,000
Port of Quebec Corporation—Miscellaneous litigation	5,932
St John's Port Corporation—Miscellaneous litigation	364
St Lawrence Seaway Authority—Claims for damages	63,500
Vancouver Port Corporation—Claims for damages	33,300
	528,667
Non-agent enterprise Crown corporations	
Laurentian Pilotage Authority—Miscellaneous litigation	6,490
Total	535,157

Notes to Table 6.4 are an integral part of this table.

Financial Assistance Under Budgetary Appropriations to Enterprise Crown Corporations

Table 6.10 summarizes financial assistance under budgetary appropriations for both agent and non-agent enterprise Crown corporations. It should be read in conjunction with Table 6.5. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts to cover operating expenses and (b) amounts for capital expenditures.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

TABLE 6.10

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO ENTERPRISE CROWN CORPORATIONS
FOR THE YEAR ENDED MARCH 31, 1994
(in thousands of dollars)

	Financial assistance under budgetary appropriations ⁽¹⁾	Purpose	
		Operations	Capital expenditures
<u>Agent enterprise Crown corporations</u>			
Atomic Energy of Canada Limited	173,549	173,549	
Canada Ports Corporation	660	660	
Canada Post Corporation	95,300 ⁽²⁾		95,300
Canadian Commercial Corporation	13,763		13,763
Canadian Dairy Commission	2,967		2,967
Canadian Wheat Board, The	39,496		39,496
Cape Breton Development Corporation	38,549		38,549
Export Development Corporation	172,549 ⁽³⁾	172,549	
Federal Business Development Bank	15,075		15,075
	551,908	551,908	
<u>Non-agent enterprise Crown corporations</u>			
Atlantic Pilotage Authority	620	620	
Canadian National Railway System	4,316	4,316	
Great Lakes Pilotage Limited	648		648
Laurentian Pilotage Authority	5,997	5,997	
	11,581	11,581	
Total	563,489	563,489	

(1) Excludes grants and contributions paid to agent and non-agent enterprise Crown corporations where they qualify as members of a general class of recipients.

(2) Includes payment of \$81,300 for costs associated with cultural publication mailings.

(3) Payment made pursuant to section 32 of the *Export Development Act* concerning the concessional (Canada Account) loans.

PROVINCIAL AND TERRITORIAL GOVERNMENTS

This category records loans to provinces and territories made under relief acts and other legislation.

Table 6.11 presents a summary of the balances and transactions for the various types of loans and advances that have been

made to provincial and territorial governments as well as the balances of the Provincial Tax Collection Agreements Account. Details of the Provincial Tax Collection Agreements Account can be found in Section 7 of this volume, Table 7.15.

TABLE 6.11

PROVINCIAL AND TERRITORIAL GOVERNMENTS

	April 1/1993	Payments and other charges	Receipts and other credits	March 31/1994
	\$	\$	\$	\$
NEWFOUNDLAND—				
Atlantic Canada Opportunities Agency— Special areas and highways agreement	15,360,055		3,563,729	11,796,326
Finance—				
Federal-provincial fiscal arrange- ments	70,904,000	18,201,245	39,718,000	49,387,245
Municipal Development and Loan Board	3,682,428		262,239	3,420,189
Winter capital projects fund	6,845,570		31,156	6,814,414
	81,431,998	18,201,245	40,011,395	59,621,848
Industry, Science and Technology—				
Atlantic Development Board carry-over projects	683,822		60,182	623,640
Atlantic Provinces Power Development Act	60,571,051		3,119,208	57,451,843
	61,254,873		3,179,390	58,075,483
Total Newfoundland	158,046,926	18,201,245	46,754,514	129,493,657
NOVA SCOTIA—				
Atlantic Canada Opportunities Agency— Special areas and highways agreement	6,673,874		1,922,567	4,751,307
Energy, Mines and Resources—				
Regional electrical interconnec- tions	2,266,787		2,266,787	
Finance—				
Federal-provincial employment loans program	46,212		46,212	
Federal-provincial fiscal arrange- ments	103,117,000	62,744,678	25,543,000	140,318,678
Municipal Development and Loan Board	637,016		111,733	525,283
Winter capital projects fund	1,703,692		519,820	1,183,872
	105,503,920	62,744,678	26,220,765	142,027,833
Industry, Science and Technology—				
Atlantic Development Board carry-over projects	2,636,659		251,213	2,385,446
Atlantic Provinces Power Development Act	26,586,482		2,538,728	24,047,754
	29,223,141		2,789,941	26,433,200
Total Nova Scotia	143,667,722	62,744,678	33,200,060	173,212,340
PRINCE EDWARD ISLAND—				
Atlantic Canada Opportunities Agency— Comprehensive development plan agreement	8,367,462		300,393	8,067,069
Finance—				
Federal-provincial employment loans program	48,240		26,472	21,768
Federal-provincial fiscal arrange- ments	29,383,000	6,755,500	6,228,429	29,910,071
Municipal Development and Loan Board	485,450		39,265	446,185
Winter capital projects fund	595,856		89,639	506,217
	30,512,546	6,755,500	6,383,805	30,884,241
Industry, Science and Technology—				
Atlantic Development Board carry-over projects	13,809		1,906	11,903
Total Prince Edward Island	38,893,817	6,755,500	6,686,104	38,963,213

TABLE 6.11

PROVINCIAL AND TERRITORIAL GOVERNMENTS—Continued

	April 1/1993	Payments and other charges	Receipts and other credits	March 31/1994
	\$	\$	\$	\$
NEW BRUNSWICK—				
Atlantic Canada Opportunities Agency— Special areas and highways agreement	20,299,732		3,463,381	16,836,351
Energy, Mines and Resources— Regional electrical intercon- nections	4,293,622		100,405	4,193,217
Finance— Federal-provincial employment loans program	4,733,287		4,733,287	
Federal-provincial fiscal arrange- ments	2,394,000	14,971,500	2,394,000	14,971,500
Municipal Development and Loan Board	2,210,607		144,497	2,066,110
Winter capital projects fund	8,704,066		134,904	8,569,162
	18,041,960	14,971,500	7,406,688	25,606,772
Industry, Science and Technology— Atlantic Development Board carry-over projects	521,323		59,327	461,996
Atlantic Provinces Power Development Act	26,873,021		2,707,580	24,165,441
	27,394,344		2,766,907	24,627,437
Total New Brunswick	70,029,658	14,971,500	13,737,381	71,263,777
QUEBEC—				
Finance— Federal Office of Regional Development-Quebec— Special areas and highways agreement	49,453,232		19,046,276	30,406,956
Federal-provincial fiscal arrange- ments	237,850,000	17,255,000	7,744,000	247,361,000
Municipal Development and Loan Board	29,916,218		2,681,963	27,234,255
Total Quebec	317,219,450	17,255,000	29,472,239	305,002,211
ONTARIO—				
Finance— Federal-provincial employment loans program	2,527,051		1,220,915	1,306,136
Municipal Development and Loan Board	4,037,363		1,361,482	2,675,881
Winter capital projects fund	13,457,871		2,944,354	10,513,517
Total Ontario	20,022,285		5,526,751	14,495,534
MANITOBA—				
Agriculture— Agricultural service centres	3,291,978		3,286,915	5,063
Finance— Federal-provincial fiscal arrange- ments	193,685,843	77,557,000	39,445,075	231,797,768
Municipal Development and Loan Board	806,889		143,415	663,474
Winter capital projects fund	1,275,681		216,215	1,059,466
	195,768,413	77,557,000	39,804,705	233,520,708
Western Economic Diversification— Special areas and highways agreement	1,196,426		321,658	874,768
Total Manitoba	200,256,817	77,557,000	43,413,278	234,400,539
SASKATCHEWAN—				
Agriculture— Agricultural service centres	3,332,832		518,803	2,814,029
Finance— Federal-provincial employment loans program	114,287		115,606	-1,319
Federal-provincial fiscal arrange- ments	120,228,000	25,355,830	13,787,000	131,796,830
Municipal Development and Loan Board	135,795		25,324	110,471
	120,478,082	25,355,830	13,927,930	131,905,982
Total Saskatchewan	123,810,914	25,355,830	14,446,733	134,720,011

TABLE 6.11

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	April 1/1993	Payments and other charges	Receipts and other credits	March 31/1994
	\$	\$	\$	\$
ALBERTA—				
Finance—				
Federal-provincial employment loans program	9,083		9,083	
Municipal Development and Loan Board	1,040,702		118,493	922,209
Winter capital projects fund	999,485		549,272	450,213
	2,049,270		676,848	1,372,422
Western Economic Diversification— Special areas and highways agreement	1,038,520		275,393	763,127
Total Alberta	3,087,790		952,241	2,135,549
BRITISH COLUMBIA—				
Finance—				
Federal-provincial employment loans program	1,463,645		1,463,645	
Municipal Development and Loan Board	1,500,683		209,955	1,290,728
Winter capital projects fund	5,578,032		1,464,143	4,113,889
Total British Columbia	8,542,360		3,137,743	5,404,617
NORTHWEST TERRITORIES—				
Finance—				
Federal-provincial employment loans program	2,640		2,802	-162
Winter capital projects fund	112,500		25,178	87,322
	115,140		27,980	87,160
Indian Affairs and Northern Development— Government of the Northwest Territories	63,991		31,813	32,178
Total Northwest Territories	179,131		59,793	119,338
YUKON TERRITORY—				
Indian Affairs and Northern Development— Government of the Yukon Territory	2,738,104		729,377	2,008,727
Yukon Territory small business loans	89,362			89,362
Total Yukon Territory	2,827,466		729,377	2,098,089
Subtotal	1,086,584,336	222,840,753	198,116,214	1,111,308,875
Provincial Tax Collection Agreements Account ⁽¹⁾	403,766,459	554,991,775	403,766,459	554,991,775
Total	1,490,350,795	777,832,528	601,882,673	1,666,300,650

(1) The Provincial Tax Collection Agreements Account is a specified purpose account usually reported as a liability on the Statement of Assets and Liabilities. Since both the opening and closing balances of this account are in a debit position, the Account is reported as an asset. Further details are provided in Table 7.15 (Section 7 of this volume).

Special areas and highways agreement—Atlantic Canada Opportunities Agency

Loans have been made to finance the development of community and industrial infrastructure projects for special areas, and for highway development.

The loans bear interest at rates from 6.3519 percent to 9.5757 percent per annum, and are repayable in equal annual instalments, with final instalments between April 1, 1994 and April 1, 2005.

Federal-provincial fiscal arrangements

These amounts represent overpayments in respect of provincial equalization entitlements under the *Constitution Acts 1867 to 1982*, the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act*, and other statutory authority. These overpayments are non-interest bearing and are recovered in the subsequent year.

Municipal Development and Loan Board

Loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

The loans bear interest at rates from 5.25 percent to 5.625 percent per annum, and are repayable in annual or semi-annual instalments over 15 to 50 years, with final instalments between February 1, 1995 and March 31, 2016.

Winter capital projects fund

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 7.2 percent to 9.77 percent per annum, and are repayable either in annual instalments over 5 to 20 years, or at maturity, with final repayments between May 3, 1994 and February 28, 1999.

Atlantic Development Board carry-over projects

Loans have been made to finance certain water projects that were carried over from the Atlantic Development Board.

The loans bear interest at rates from 7.5 percent to 8.5 percent per annum, and are repayable over 5 to 12 years at various anniversary amortization dates, with final instalments between July 31, 1999 and April 1, 2006.

Atlantic Provinces Power Development Act

Loans have been made to the Atlantic provinces, to assist in the generation of electrical energy by steam driven generators in the provinces, and in the control and transmission of electric energy.

The loans bear interest at rates from 4.5 percent to 8.5 percent per annum, and are repayable in equal annual instalments over the next 20 years, with final instalments due between March 31, 1995 and March 31, 2014.

Regional electrical interconnections

Loans have been made to assist in financing regional electrical interconnections, under agreements between the Government of Canada and the Provinces of Manitoba, New Brunswick and Nova Scotia.

The remaining unpaid loans, to the Province of New Brunswick, bear interest at 9.35 percent per annum, and are repayable in annual instalments over 31 years, with final instalments on March 31, 2011.

Federal-provincial employment loans program

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 6.98 percent to 7.22 percent per annum, and are repayable either in annual instalments over 10 to 20 years, or at maturity, with final repayments between October 1, 1994 and November 30, 1994.

Comprehensive development plan agreement

Loans have been made to the Province of Prince Edward Island, to assist in financing the realization of a comprehensive and co-ordinated development plan of the province, pursuant to an agreement with the province, whose territory has been designated a "special rural development area".

The loans bear interest at rates from 6.688 percent to 9.375 percent per annum, and are repayable in equal instalments due at various anniversary dates, with final instalments by March 31, 2005.

Special areas and highways agreement—Federal Office of Regional Development-Quebec

Loans have been made to finance the development of community and industrial infrastructure projects for special areas, and for highway development.

The loans bear interest at rates from 5.768 percent to 10.164 percent per annum, and are repayable in equal annual instalments, with final instalments between April 1, 1994 and March 31, 2009.

Agricultural service centres

Loans have been made to provincial and municipal authorities, to assist in the construction or expansion of water supply and waste disposal facilities in key agriculture service centres, which are essential to rural adjustment and urban development in the agricultural portion of the Prairie region.

The loans bear interest at rates from 8.6179 percent to 13.4765 percent per annum, and are repayable in equal annual instalments over 20 years, with final instalments between March 31, 1995 and March 31, 2004.

Special areas and highways agreement—Western Economic Diversification

Loans have been made to finance the development of community and industrial infrastructure projects for special areas, and for highway development.

The loans bear interest at rates from 7.1689 percent to 9.9448 percent per annum, and are repayable in equal annual instalments, with final instalments between April 1, 1994 and April 1, 1999.

Government of the Northwest Territories

Loans have been made to the Government of the Northwest Territories, for the following purposes:

	April 1/1993	Payments and other charges	Receipts and other credits	March 31/1994
	\$	\$	\$	\$
Second mortgage ..	49,370		17,192	32,178
Low cost housing ..	14,621		14,621	
	63,991		31,813	32,178

The loans bear interest at rate of 8.875 percent per annum, and are repayable in equal annual instalments over 20 years, with final instalment on August 27, 1997.

Government of the Yukon Territory

Loans have been made to the Government of the Yukon Territory, for the following purposes:

	April 1/1993	Payments and other charges	Receipts and other credits	March 31/1994
	\$	\$	\$	\$
Second mortgage ...	24,753		2,585	22,168
Low cost housing ..	75,094		39,927	35,167
Capital expenditures	502,914		56,305	446,609
Outside parties—				
Capital projects ..	2,135,343		630,560	1,504,783
	2,738,104		729,377	2,008,727

The loans bear interest at rates from 5.375 percent to 11.375 percent per annum, and are repayable in equal annual instalments over 15 to 35 years, with final instalments between July 3, 1994 and November 24, 2003.

Yukon Territory small business loans

Loans have been made for the establishment or expansion of small businesses in the Yukon Territory.

The total amount authorized to be outstanding at any time is \$5,000,000.

The loans bore interest at rates from 9 percent to 12 percent per annum, and were repayable in annual instalments over 10 years, with the final instalment on April 1, 1988. As of March 31, 1994, the loans have not been reimbursed in full.

The outstanding loans will be written-off in 1994-95 as these balances are considered uncollectable.

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

Loans to national governments consist mainly of the loan to the government of the United Kingdom under the *United Kingdom Financial Agreement Act, 1946*, international development assistance to developing countries, and loans for development of export trade (administered by the Export Development Corporation).

Table 6.12 presents a summary of the balances and transactions for the loans and advances that were made to national governments including developing countries.

TABLE 6.12

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/1993	Payments and other charges	Receipts and other credits	March 31/1994
	\$	\$	\$	\$
External Affairs—				
Development of export trade (loans administered by the Export Development Corporation)	968,194,622	556,465,101	407,620,910	1,117,038,813
Developing countries—Canadian International Development Agency—International development assistance	1,968,194,007	5,105,222	70,305,099	1,902,994,130
Finance—				
China	49,426,118			49,426,118
Jamaica	25,000,000			25,000,000
United Kingdom—				
The United Kingdom Financial Agreement Act, 1946	276,263,711		32,184,980	244,078,731
Deferred principal	94,990,863			94,990,863
	371,254,574		32,184,980	339,069,594
National Defence—				
North Atlantic Treaty Organization—Damage claims recoverable	283,417	176,062	45,763	413,716
Total	3,382,352,738	561,746,385	510,156,752	3,433,942,371

Development of export trade

Pursuant to section 31 of the *Export Development Act*, the Governor in Council may authorize the Corporation to make loans to foreign customers where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

Prior to April 1, 1987, these loans were authorized under non-budgetary authority. Since April 1, 1987, interest-free or low interest bearing loans are made under budgetary authority because of their concessional nature. Any similar loans that were issued prior to April 1, 1987 are fully provided for in the allowance for valuation of assets.

The following table presents the balances and transactions for the loans made to national governments, together with their terms and conditions of repayments. The subtotal of budgetary loans includes total payments for concessional loans under both budgetary and non-budgetary authorities. Loans made under budgetary authority are deducted as a lump sum amount under the caption "budgetary treatment".

	Payments and other charges			Receipts and other credits		March 31/1994
	April 1/1993	Payments	Revaluation	Receipts or other credits ⁽¹⁾	Revaluation	
	\$	\$	\$	\$	\$	\$
NON-BUDGETARY LOANS—						
(a) 1 to 5 year term, 3.45 percent (libor) to 11 percent interest per annum, with final repayments due between May 1988 and November 1997:						
Ethiopia	124,758				124,758	
Latvia	9,999,854			2,499,963		7,499,891
Peru	1,036,324					1,036,324
Russia and USSR	97,532,276	23,234,062	10,015,604			130,781,942
Sudan	8,185,413		911,732			9,097,145
Ukraine	42,574,927	8,748,439	4,394,995	7,191,688		48,526,673
	159,453,552	31,982,501	15,322,331	9,691,651	124,758	196,941,975
(b) 6 to 10 year term, 3.45 percent (libor) to 10.5 percent interest per annum, with final repayments between July 2000 and March 2007:						
Argentina	115,823,148	17,657,920			2,863,157	130,617,911
Cameroun	7,368,743	4,243,187	4,902,700			16,514,630
Chile	2,187,834		347,053	440,607		2,094,280
Ecuador	12,061,363		921,849	1,799,379		11,183,833
Egypt	7,535,408		719,011	659,785		7,594,634
Gabon	15,389,530	5,496,732	1,885,023			22,771,285
Jamaica	26,859,446		4,083,604	5,747,901		25,195,149
Kazakhstan	1,353,442	16,289,349	626,667	285,435		17,984,023
Kenya		12,723,157	483,910			13,207,067
Korea	73,419,712			65,086,379		8,333,333
Morocco	161,996,817	8,444,668	17,263,889			187,705,374
Romania	115,157,247	89,388,643	16,831,003			221,376,893
Rwanda	5,646,465		561,730			6,208,195
Turkey	6,530,606		192,779	6,723,385		
	551,329,761	154,243,656	48,819,218	80,742,871	2,863,157	670,786,607
(c) 11 to 15 year term, 3.45 percent (libor) to 11.5 percent interest per annum, with final repayments between July 1996 and January 2007:						
Brazil	12,603,377		1,113,210	147,806		13,568,781
(d) 16 to 20 year term, 0 percent to 3.5 percent interest per annum, with final repayments between March 2005 and June 2012:						
Mexico	9,136,813			935,780	171,490	8,029,543
Total—Non-budgetary	732,523,503	186,226,157	65,254,759	91,518,108	3,159,405	889,326,906
BUDGETARY LOANS ⁽²⁾ —						
(a) 1 to 15 year term, 2 percent to 8 percent interest per annum, with final repayments between May 1988 and June 2012:						
Argentina	47,465,000			8,630,000		38,835,000
Egypt	23,512,589		6,192,186	8,831,187		20,873,588
Madagascar	23,731,565		1,059,944			24,791,509
Poland	72,699,435		5,783,190			78,482,625
Tanzania	35,038,270		14,953,988			49,992,258
Zambia	9,473,858		647,337			10,121,195
	211,920,717		28,636,645	17,461,187		225,096,175
(b) 16 to 20 year term, 0 percent to 3.5 percent interest per annum, with final repayments between March 2005 and June 2012:						
Mexico	23,750,402		3,946,948	892,314		26,805,036
Thailand	34,523,579				3,067,129	31,456,450
	58,273,981		3,946,948	892,314	3,067,129	58,261,486
(c) 21 to 25 year term, 0.5 percent to 3.5 percent interest per annum, with final repayments between June 2014 and April 2018:						
Algeria	12,911,437	104,728				13,016,165
Congo	3,408,723		557,515			3,966,238
Indonesia	34,677,882	3,646,817	5,541,787			43,866,486
	50,998,042	3,751,545	6,099,302			60,848,889

	Payments and other charges			Receipts and other credits		March 31/1994
	April 1/1993	Payments	Revaluation	Receipts or other credits ⁽¹⁾	Revaluation	
	\$	\$	\$	\$	\$	\$
(d) 31 to 55 year term, 0 percent interest per annum, with final repayment in July 2042:						
Cameroun	22,269,476				1,900,888	20,368,588
China	295,154,848	85,975,554	53,777,170			434,907,572
Egypt	13,503,523		701,996			14,205,519
Gabon	9,038,659	1,562,503	1,431,912			12,033,074
India	49,376,879	6,179,538	7,937,272			63,493,689
Kenya	8,826,187	1,050,057	1,193,789			11,070,033
Morocco	118,412,321	3,848,247	18,253,512			140,514,080
Pakistan	8,593,516	46,841	1,403,489			10,043,846
Thailand		1,717,779				1,717,779
Turkey	48,034,470	57,046,273	8,165,018			113,245,761
	573,209,879	157,426,792	92,864,158		1,900,888	821,599,941
Insurance claims paid during year:						
Cuba		12,258,795				12,258,795
Subtotal—Budgetary	894,402,619	173,437,132	131,547,053	18,353,501	4,968,017	1,176,065,286
Less: budgetary treatment	658,731,500			289,621,879		948,353,379
Total—Budgetary	235,671,119	173,437,132	131,547,053	307,975,380	4,968,017	227,711,907
Total	968,194,622	359,663,289	196,801,812	399,493,488	8,127,422	1,117,038,813
SUMMARY						
Total—Non-budgetary	732,523,503	186,226,157	65,254,759	91,518,108	3,159,405	889,326,906
Total—Budgetary	894,402,619	173,437,132	131,547,053	18,353,501	4,968,017	1,176,065,286
Grand total	1,626,926,122	359,663,289	196,801,812	109,871,609	8,127,422	2,065,392,192
Less: budgetary treatment	658,731,500			289,621,879		948,353,379
Total	968,194,622	359,663,289	196,801,812	399,493,488	8,127,422	1,117,038,813

⁽¹⁾ Receipts or other credits may include transactions such as repayments, forgiveness, etc.

⁽²⁾ All non-budgetary loans made prior to April 1, 1987 and fully provided for in the allowance for valuation of assets are included with budgetary loans in this table.

Developing countries—International development assistance

Interest-free or low interest bearing loans have been made through the Canadian International Development Agency to developing countries for international development assistance. Prior to April 1, 1986, these loans were authorized by miscellaneous non-budgetary authorities. Any balances still outstanding at March 31, 1986 have been fully provided for in the allowance for valuation of assets. Loan payments after March 31, 1986 have been made under various budgetary authorities.

During the year, loans totalling \$6,644,515 were forgiven under the authority of External Affairs Vote 26b, *Appropriation Act No. 3, 1993-94*.

The following table presents the balances and transactions for the loans made to developing countries, together with their terms and conditions of repayments. The subtotal of loans to individual countries includes, where applicable, total payments made under both budgetary and non-budgetary authorities. Payments made under budgetary authority to all countries are deducted as a lump sum amount under the caption "budgetary treatment".

All loans have been made in Canadian dollars and are therefore not subject to revaluations for foreign exchange fluctuations.

Similar assistance has been provided to developing countries by way of subscriptions and advances to the International Development Association, advances to the Global Environment Facility, and loans to other international financial institutions. These are reported later in this section under the heading "International organizations".

	April 1/1993	Payments and other charges	Receipts and other credits ⁽¹⁾	March 31/1994
	\$	\$	\$	\$
(a) 10 year term, 1 year grace period, 5 percent interest per annum, with final repayments between January 2002 and July 2002:				
Egypt	59,594,033			59,594,033
(b) 20 year term, 5 year grace period, 5 percent interest per annum, with final repayments between September 2000 and March 2001:				
Turkey	14,780,987		2,064,224	12,716,763
(c) 30 year term, 7 year grace period, 3 percent interest per annum, with final repayments between September 1996 and January 2012:				
Brazil	9,237,271		656,986	8,580,285
Chile	1,005,799		182,860	822,939
Colombia	12,431,651		2,088,755	10,342,896
Cuba	9,547,012			9,547,012
Dominican Republic	1,671,635		48,006	1,623,629
Korea	195,504		65,185	130,319
Malaysia	6,931,743		997,030	5,934,713
Peru	337,617			337,617
Salvador, El	7,650,001		1,759,649	5,890,352
Turkey	5,129,348		428,261	4,701,087
	54,137,581		6,226,732	47,910,849
(d) 35 year term, 5 year grace period, non-interest bearing, with final repayments between April 2001 and November 2005:				
Salvador, El	1,757,188		171,949	1,585,239
(e) 40 year term, 10 year grace period, non-interest bearing, with the final repayment in March 2007:				
Thailand	461,654		33,334	428,320
(f) 50 year term, 10 year grace period, non-interest bearing, with final repayments between March 2015 and September 2035:				
Algeria	13,220,392		433,519	12,786,873
Argentina	457,333		18,666	438,667
Bolivia	1,229,457		42,395	1,187,062
Brazil	554,224		20,913	533,311
Myanmar (Burma)	8,306,202			8,306,202
Chile	2,470,172		98,062	2,372,110
Colombia	15,768,345		1,101,217	14,667,128
Costa Rica	23,118,847		35,743	23,083,104
Dominican Republic	7,388,919		236,036	7,152,883
Ecuador	8,768,989		304,919	8,464,070
Guatemala	3,787,603		451,980	3,335,623
Honduras	33,015,261		1,650,763	31,364,498
India	624,979,927		18,391,836	606,588,091
Indonesia	252,731,685		5,712,216	247,019,469
Malaysia	2,373,749		9,907	2,363,842
Malta	774,980		25,000	749,980
Mexico	67,898		2,771	65,127
Morocco	14,691,199			14,691,199
Nicaragua	18,072,020		248,750	17,823,270
Pakistan	534,171,867		22,961,531	511,210,336
Paraguay	469,910		19,997	449,913
Peru	22,514,950		3,729	22,511,221
Philippines	3,649,235		166,977	3,482,258
Salvador, El	1,125,000		258,772	866,228
Sri Lanka	148,655,674		4,225,399	144,430,275
Thailand	30,647,041		847,119	29,799,922
Tunisia	104,515,501		3,295,550	101,219,951
	1,877,526,380		60,563,767	1,816,962,613
(g) 53 year term, 13 year grace period, non-interest bearing, with the final repayment in September 2025:				
Algeria	37,975,286		1,245,093	36,730,193
Subtotal	2,046,233,109		70,305,099	1,975,928,010
Less: budgetary treatment	78,039,102	5,105,222		72,933,880
Total	1,968,194,007	5,105,222	70,305,099	1,902,994,130

Note: Grace period refers to interval from date of issuance of the loan to first repayment of loan principal.

⁽¹⁾ Receipts and other credits may include transactions such as repayments, forgiveness, etc.

China

A loan to China was authorized under the *Export Credits Insurance Act*.

Jamaica

A loan has been made to the Government of Jamaica, to provide economic assistance.

The loan agreement has been amended by the following Rescheduling Agreements:

- (a) the Rescheduling Agreement dated October 18, 1985, provided for the deferment of the principal repayment in the amount of \$5,000,000 due on August 9, 1985;
- (b) the Rescheduling Agreement dated June 4, 1987, provided for the deferment of principal repayments totalling \$10,000,000 due on August 9, 1986 and August 9, 1987; and,
- (c) the Rescheduling Agreement dated July 25, 1989, provided for the deferment of principal repayments totalling \$10,000,000 due on August 9, 1988 and August 9, 1989.

United Kingdom

The United Kingdom Financial Agreement Act, 1946

Under authority of the *United Kingdom Financial Agreement Act, 1946*, a credit of \$1,250,000,000 was extended by the Government of Canada to the government of the United Kingdom to facilitate purchases by the United Kingdom of goods and services in Canada and to assist the government of the United Kingdom in meeting transitional post-war deficits in its current balance of payments, in maintaining adequate reserves of gold and dollars, and in assuming the obligations of multilateral trade. The amount of the credit drawn by December 31, 1951 was to be repaid in 50 annual instalments beginning on that date, with interest at the rate of 2 percent per annum, with the final instalment on December 31, 2000.

Deferred principal

The agreement, as amended in 1957, provides for the deferment of interest in respect of the year 1956 and of seven instalments of principal and interest after December 31, 1956, under certain conditions. Interest for 1956, and interest and principal for 1957, 1964, 1965, 1968 and 1976 were deferred. The maturity of the deferrals is to commence December 31, 2001, and continue until December 31, 2006.

North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is charged with the amount recoverable from other states, for claims for damages which took place in Canada, and is credited with recoveries.

The advances are non-interest bearing and have no specific repayment terms.

INTERNATIONAL ORGANIZATIONS

This group records Canada's subscriptions to the share capital of international banks and associations. It also includes loans and advances to other international organizations. Table 6.13 groups these subscriptions, loans and advances according to whether they are treated as a non-budgetary asset, or else as a charge to budgetary expenditure.

Canada subscribes to the share capital of a number of international banks and associations, in some cases providing both paid-in and callable capital. Subscriptions to international organizations do not provide a return on investments but are repayable on termination of the organization or withdrawal from it.

Paid-in capital subscriptions are made through a combination of cash payments and the issuance of non-interest bearing, non-negotiable notes payable to the organization. Although payable on demand, these notes are typically encashed according to the terms of agreements reached between the organization and the participating countries. Canada's subscriptions to the paid-in capital of these organizations are reported in Table 6.13 as a non-budgetary asset.

Callable share capital is composed of resources that are not paid to the banks but act as a guarantee to allow them to borrow on international capital markets to finance their lending program. Callable share capital, which has never been drawn on by the banks, would only be utilized in extreme circumstances to repay loans, should a bank's reserves not be sufficient. They represent a contingent liability of the Government, and are listed with other contingent liabilities related to international organizations in Table 11.14 (Section 11 of this volume).

The major portion of loans and advances to international organizations is given budgetary treatment, since they are made to banks and associations that use these funds to make loans to developing countries at significant concessionary terms. Loans and advances for concessionary lending made since April 1, 1986 are charged directly to budgetary appropriations, and are therefore deducted from the asset values at the end of Table 6.13 under the caption "budgetary treatment". Similar loans and advances made prior to April 1, 1986 were authorized by non-budgetary authorities, but are fully provided for in the allowance for valuation of assets.

Table 6.13 presents a summary of the balances and transactions for share capital, loans and advances to international organizations. Table 11.15 (Section 11 of this volume) presents additional information on contingent liabilities and commitments for international organizations that are disclosed in the notes to the audited financial statements in Section 1 of this volume.

TABLE 6.13

INTERNATIONAL ORGANIZATIONS

	April 1/1993	Payments and other charges		Receipts and other credits		March 31/1994
		Participation, note encashments or other charges	Revaluation	Reimbursements, note issuances or other credits	Revaluation	
	\$	\$	\$	\$	\$	\$
NON-BUDGETARY SHARE CAPITAL, LOANS AND ADVANCES						
Canada's subscriptions to the capital of the—						
African Development Bank	90,432,459		3,166,669			93,599,128
Asian Development Bank	164,109,721		13,179,372			177,289,093
Caribbean Development Bank	16,380,590	1,095,410	1,569,734			19,045,734
Less: notes payable	1,981,953			547,705		2,529,658
	14,398,637	1,095,410	1,569,734	547,705		16,516,076
European Bank for Reconstruction and Development	59,922,229	30,130,144	8,758,597			98,810,970
Less: notes payable	9,987,038	10,169,558		15,065,072	1,585,943	16,468,495
	49,935,191	40,299,702	8,758,597	15,065,072	1,585,943	82,342,475
Inter-American Development Bank	181,805,744	9,460,144	18,611,493			209,877,381
Less: notes payable	24,148,059	11,197,912		9,460,145		22,410,292
	157,657,685	20,658,056	18,611,493	9,460,145		187,467,089
International Bank for Reconstruction and Development (World Bank)	377,803,766	1,232,217	14,237,598			393,273,581
International Finance Corporation	66,762,166	9,358,994	7,057,627			83,178,787
Multilateral Investment Guarantee Agency	8,074,863		802,033			8,876,896
Less: notes payable	4,037,431				401,016	4,438,447
	4,037,432		802,033		401,016	4,438,449
Common Fund for Commodities	3,452,430			3,452,430		
	928,589,487	72,644,379	67,383,123	28,525,352	1,986,959	1,038,104,678
Loans and advances to the—						
International Monetary Fund—						
Enhanced Structural Adjustment Facility	116,211,417	72,736,287	16,992,261			205,939,965
International organizations and associations—						
Berne Union of the World Intellectual Property Organization	15,846	2,595				18,441
Customs Co-operation Council	6,093	381				6,474
Food and Agriculture Organization	1,104,142	111,099				1,215,241
General Agreement on Tariffs and Trade	15,716	1,580				17,296
Intergovernmental Maritime Consultative Organization	1,752	176				1,928
International Atomic Energy Agency	309,635	47,761				357,396
International Civil Aviation Organization	82,544	43,217				125,761
International Labour Organization	79,476	7,997				87,473
Paris Union of the World Intellectual Property Organization	75,884	12,428				88,312
United Nations Educational, Scientific and Cultural Organization	861,894	89,696				951,590
United Nations Industrial Development Organization	355,285	35,749				391,034
United Nations organizations	3,759,817	378,314				4,138,131
World Health Organization	177,010	17,811				194,821
	6,845,094	748,804				7,593,898
Total—Non-budgetary	1,051,645,998	146,129,470	84,375,384	28,525,352	1,986,959	1,251,638,541
SUMMARY—NON-BUDGETARY						
Participation	1,091,800,479	124,762,000	84,375,384	3,452,430		1,297,485,433
Less: notes payable	40,154,481	21,367,470		25,072,922	1,986,959	45,846,892
Total—Non-budgetary	1,051,645,998	146,129,470	84,375,384	28,525,352	1,986,959	1,251,638,541

TABLE 6.13

INTERNATIONAL ORGANIZATIONS—*Concluded*

	April 1/1993	Payments and other charges		Receipts and other credits		March 31/1994
		Participation, note encashments or other charges	Revaluation	Reimbursements, note issuances or other credits	Revaluation	
	\$	\$	\$	\$	\$	\$
BUDGETARY LOANS AND ADVANCES⁽¹⁾						
Global Environment Facility	6,666,667	3,333,333				10,000,000
Less: notes payable	4,666,667	1,800,000		3,333,333		6,200,000
	2,000,000	5,133,333		3,333,333		3,800,000
International Development Association	4,123,758,061	276,333,333				4,400,091,394
Less: notes payable	1,020,202,700	297,891,000		276,333,333		998,645,033
	3,103,555,361	574,224,333		276,333,333		3,401,446,361
International financial institutions—						
African Development Bank	3,468,896			125,000		3,343,896
African Development Fund	1,043,857,507	108,891,667	9,374,993			1,162,124,167
Less: notes payable	551,486,734	119,905,659		108,891,667		540,472,742
	492,370,773	228,797,326	9,374,993	108,891,667		621,651,425
Andean Development Corporation	3,812,566			125,000		3,687,566
Asian Development Bank—Special	27,027,000					27,027,000
Asian Development Fund	1,223,184,043	86,659,767				1,309,843,810
Less: notes payable	588,806,005	32,759,873		86,659,767		642,705,899
	634,378,038	119,419,640		86,659,767		667,137,911
Caribbean Development Bank—						
Agricultural Development Fund	8,600,000					8,600,000
Caribbean Development Bank—						
Commonwealth Caribbean Regional	5,034,000		500,000			5,534,000
Caribbean Development Bank—Special	95,779,050	5,786,500	1,568,750			103,134,300
Less: notes payable	33,371,016	3,388,697		5,786,500		35,768,819
	62,408,034	9,175,197	1,568,750	5,786,500		67,365,481
Central American Bank for Economic Integration	1,874,279			76,500		1,797,779
Inter-American Development Bank—Fund for Special						
Operations	310,815,031	2,413,828	21,012,500			334,241,359
Less: notes payable	37,692,740	7,842,001				29,850,739
	273,122,291	10,255,829	21,012,500			304,390,620
International Bank for Reconstruction and						
Development	25,170,000		2,500,000			27,670,000
International Fund for Agriculture Development	90,207,432					90,207,432
Less: notes payable	35,988,672	4,503,771				31,484,901
	54,218,760	4,503,771				58,722,531
International Monetary Fund	13,805,031		1,371,179			15,176,210
	1,605,289,668	372,151,763	36,327,422	201,664,434		1,812,104,419
Subtotal—Budgetary	4,710,845,029	951,509,429	36,327,422	481,331,100		5,217,350,780
Less: budgetary treatment	2,638,828,845			470,504,828		3,109,333,673
Total—Budgetary	2,072,016,184	951,509,429	36,327,422	951,835,928		2,108,017,107
SUMMARY—BUDGETARY						
Participation	6,983,059,563	483,418,428	36,327,422	326,500		7,502,478,913
Less: notes payable	2,272,214,534	468,091,001		481,004,600		2,285,128,133
	4,710,845,029	951,509,429	36,327,422	481,331,100		5,217,350,780
budgetary treatment	2,638,828,845			470,504,828		3,109,333,673
Total—Budgetary	2,072,016,184	951,509,429	36,327,422	951,835,928		2,108,017,107
GENERAL SUMMARY						
Participation	8,074,860,042	608,180,428	120,702,806	3,778,930		8,799,964,346
Less: budgetary treatment	2,638,828,845			470,504,828		3,109,333,673
Subtotal	5,436,031,197	608,180,428	120,702,806	474,283,758		5,690,630,673
Less: notes payable	2,312,369,015	489,458,471		506,077,522	1,986,959	2,330,975,025
Total	3,123,662,182	1,097,638,899	120,702,806	980,361,280	1,986,959	3,359,655,648

⁽¹⁾ Non-budgetary loans and advances made prior to April 1, 1986 and fully provided for in the allowance for valuation of assets are included with budgetary loans and advances in this table.

African Development Bank

This account records Canada's subscriptions to the capital of the African Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts (including External Affairs Vote L35, *Appropriation Acts No. 1 and No. 2, 1993-94*).

At year-end, authority had been granted for subscriptions of 6,300 paid-in shares and 44,100 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 1994, Canada's participation to the paid-in capital is \$93,599,128 Cdn for 6,300 paid-in shares. Of these paid-in shares, 2,100 were issued in US dollars. The foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.3835 Cdn). During the year, transactions involving paid-in shares included only an adjustment to revalue amounts subscribed in foreign currencies. No encashment and no additional subscription was made.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$175,651,308 Cdn and \$380,000,250 US for a total value of \$701,381,634 Cdn.

Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts (including External Affairs Vote L35, *Appropriation Acts No. 1 and No. 2, 1993-94*).

At year-end, authority had been granted for subscriptions of 11,110 paid-in shares and 81,433 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 1994, Canada's participation to the paid-in capital is \$177,289,093 Cdn for 11,110 paid-in shares. Of these paid-in shares, 8,740 were issued in US dollars. The foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.3835 Cdn). During the year, transactions involving paid-in shares included only an adjustment to revalue amounts subscribed in foreign currencies. No encashment and no additional subscription was made.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$439,147,591 US and \$596,976,219 Cdn for a total value of \$1,204,536,910 Cdn.

Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts (including External Affairs Vote L35, *Appropriation Acts No. 1 and No. 2, 1993-94*).

At year-end, authority had been granted for subscriptions of 2,278 paid-in shares and 8,124 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed. As at March 31, 1994, 139 authorized paid-in shares had not been acquired. It is planned that this subscription will be completed in 1994-95.

As at March 31, 1994, Canada's participation to the paid-in capital is \$19,045,734 Cdn for 2,139 paid-in shares. These shares were issued in US dollars. The foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.3835 Cdn). During the year, transactions involving paid-in shares included additional subscriptions made through non-interest bearing notes and in cash. As well, an adjustment was made at year-end to revalue amounts subscribed in foreign currencies.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$49,001,856 US for a total value of \$67,794,067 Cdn.

European Bank for Reconstruction and Development

This account records Canada's subscriptions to the capital of the European Bank for Reconstruction and Development (EBRD), as authorized by the *European Bank for Reconstruction and Development Bank Act*, and various appropriation acts.

At year-end, Canada has subscribed to 34,000 shares, which are being paid over a five-year period starting in 1991, with the paid-in portion accounted for as a proportion of each share. Payments are made using cash and notes payable that are later encashed.

The total value of these shares is \$396,783,400 US, of which 30 per cent is to be paid-in over a five-year period. The rest is subject to call by the Bank under certain circumstances. As at March 31, 1994, Canada has paid \$71,421,012 US and has outstanding notes payable of \$11,903,502 US. These foreign currency balances were translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.3835 Cdn).

During the year, transactions involving the paid-in portion included subscriptions in cash and through demand notes, encashments of previous notes payable and revaluation adjustments.

Canada's contingent liability for the callable portion of its shares is \$277,748,380 US.

Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts (including External Affairs Vote L35, *Appropriation Acts No. 1 and No. 2, 1993-94*).

At year-end, authority had been granted for subscriptions of 12,382 paid-in shares and 208,776 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 1994, Canada's participation to the paid-in capital is \$209,877,381 Cdn for 12,382 paid-in shares. These shares were issued in US dollars. The foreign currency balance was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.3835 Cdn). During the year, transactions involving paid-in shares included additional subscriptions made through the issuance of non-interest bearing notes, and the encashment of previous notes payable. As well, an adjustment was made at year-end to revalue amounts subscribed in foreign currencies.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$2,518,554,662 US for a total value of \$3,484,420,374 Cdn.

International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development (IBRD), as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts (including Finance Vote L10, *Appropriation Acts No. 1 and No. 2, 1993-94*).

As at March 31, 1994, Canada has subscribed to 44,795 shares, with the paid-in portion accounted for as a proportion of each share. The total value of these shares is \$5,403,844,825 US of which \$114,341,194 US plus \$235,082,539 Cdn has been paid-in. The remaining portion is callable. The foreign portion of the payments was translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.3835 Cdn). During the year, transactions involving the paid-in portion included additional subscriptions in cash and a revaluation adjustment.

The callable portion is subject to call by the Bank under certain circumstances. Canada's contingent liability for the callable portion of its shares is \$5,069 million US. All shares have been subscribed.

International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation (IFC), which is part of the World Bank Group, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts (including Finance Vote L10, *Appropriation Acts No.1 and No.2, 1993-94*).

As at March 31, 1994, Canada has subscribed to 60,122 shares of the IFC. These shares have a total value of \$60,122,000 US, all of which has been paid-in. The paid-in amounts were translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.3835 Cdn).

During the year, transactions involving paid-in shares included subscriptions in cash and a revaluation adjustment. Under the 1991 General Capital Increase, Canada plans to subscribe to an additional 21,219 shares over the next 4 years evaluated at \$21 million US, which represents a commitment.

Multilateral Investment Guarantee Agency

This account records Canada's subscriptions to the capital of the Multilateral Investment Guarantee Agency as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 1994, Canada has subscribed to 2,965 shares, with the paid-in portion accounted for as a proportion of each share. Paid-in shares are purchased using cash and notes payable that are later encashed.

The total value of these shares is \$32,081,300 US, of which \$6,416,260 US is paid-in and the remaining portion is callable. These foreign currency balances were translated into Canadian dollars at the year-end closing rate of exchange (\$1 US/\$1.3835 Cdn).

During the year, the only transactions involving the paid-in portion were revaluation adjustments.

The callable portion is subject to call by the Agency under certain circumstances. Canada's contingent liability for the callable portion of its shares is \$25,665,040 US.

Common Fund for Commodities

This account was established by External Affairs Vote L47b, *Appropriation Act No. 3, 1980-81*, to make payments and issue guarantees and promissory notes in the current and subsequent fiscal years to purchase shares in the first account of the Common Fund for Commodities in accordance with the terms and conditions of the agreement establishing the Common Fund of Commodities.

Canada withdrew its membership in the Common Fund for Commodities (CFC) effective June 9, 1993. Canada's payment to the Fund has been reimbursed and as well Common Fund for Commodities returned two promissory notes to the Bank of Canada.

International Monetary Fund—Enhanced Structural Adjustment Facility

This account records the loan to the International Monetary Fund in order to provide assistance to debt distressed, low-income countries as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 1994, Canada has lent SDR 105,376,250 to the Enhanced Structural Adjustment Facility. This amount was translated into Canadian dollars at the year-end closing rate of exchange (1 SDR/\$1.95433 Cdn). During the year, transactions included a loan in cash and a revaluation adjustment.

Canada has also made budgetary contributions towards an interest subsidy amounting to SDR 19,700,000, which do not appear in Table 6.13.

International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayment schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by appropriation acts.

Global Environment Facility

This account records the funding of a facility for environmental funding in developing countries in the areas of ozone, climate change biodiversity and international waters as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts. Advances to the Global Environment Facility (GEF) are made in non-negotiable, non-interest bearing demand notes that are later encashed.

During the year, transactions included advances made through the issuance of notes payable, as well as the encashment of previous notes payable.

As at March 31, 1994, advances to the GEF amounted to \$10,000,000 Cdn. Outstanding notes payable amounted to \$6,200,000 Cdn.

International Development Association

This account records Canada's contributions and subscriptions to the International Development Association (IDA), as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts (including Finance Vote L15, *Appropriation Acts No. 1 and No. 2, 1993-94*). The contributions and subscriptions to the Association, which is part of the World Bank Group, are used to lend funds to developing countries for development purposes, at rates highly favourable to the borrower (no interest, with a 50 year maturity and 10 years of grace). Contributions and subscriptions to IDA are made in non-negotiable, non-interest bearing demand notes that are later encashed.

During the year, transactions included participation through the issuance of notes payable, as well as the encashment of previous notes payable.

As at March 31, 1994, Canada's total participation to IDA amounted to \$4,400,091,394 Cdn. Outstanding notes payable amount to \$998,645,033 Cdn. It should be noted that subscriptions to the Association represent a very small proportion of Canada's total participation.

International financial institutions

This account records loans and advances for assistance to international financial institutions, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

In certain cases, loans and advances are made using notes payable that are later encashed. During the year, transactions included loans and advances made in cash and through not issuances, encashments of notes issued in previous years, revaluations for foreign currency fluctuations, and other miscellaneous adjustments.

JOINT AND MIXED ENTERPRISES

Joint and mixed enterprises are entities with share capital owned jointly by the Government and other governments and/or organizations to further common objectives. This group records and/or reports the Government's loans, investments and advances to such entities. Additional information on these entities is provided in the President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada.

Under the terms of section 147 of the *Bankruptcy and Insolvency Act*, the Superintendent of Bankruptcy has received shares in a number of corporations in lieu of a cash levy payable to the Crown.

Table 6.14 presents a summary of the balances and transactions for the various types of loans, investments and advances to joint and mixed enterprises.

TABLE 6.14

JOINT AND MIXED ENTERPRISES

	April 1/1993	Payments and other charges	Receipts and other credits	March 31/1994
	\$	\$	\$	\$
Petro-Canada—Finance—				
Capital stock—Common	3,326,354,321			3,326,354,321
Preferred	972,771,853			972,771,853
	4,299,126,174			4,299,126,174
Other—				
Canarctic Shipping Company Limited—Transport				
Cooperative Energy Corporation—Energy, Mines and Resources				
Lower Churchill Development Corporation Limited— Energy, Mines and Resources	14,750,000			14,750,000
National Sea Products Ltd—Finance	59,540,000			59,540,000
North Portage Development Corporation— Western Economic Diversification				
NPM Nuclear Project Managers Canada Inc— Energy, Mines and Resources				
Société du parc industriel et portuaire Québec-Sud— Finance—Federal Office of Regional Development-Quebec	400			400
	74,290,400			74,290,400
Total	4,373,416,574			4,373,416,574

Petro-Canada

Petro-Canada was initially incorporated under the *Canada Business Corporations Act*, to explore for, research, develop, produce and distribute hydrocarbons and other types of fuel and energy, and to engage or invest in ventures related thereto.

As of March 31, 1994, the Government's holding of shares represents 70.3 percent ownership of the Corporation.

Canarctic Shipping Company Limited

The Corporation was incorporated under the *Canada Corporations Act*, and continued under the *Canada Business Corporations Act*, to acquire, sell, lease, charter and otherwise deal in and with ships of every description, and to do all other things necessary or incidental thereto.

In 1977-78, 305,996 common shares of Canarctic Shipping Company Limited having a total value of \$305,996, and representing 51 percent of the common shares outstanding, were purchased and charged to budgetary expenditure (Transport Vote 10—Marine operating expenditures). The balance of outstanding shares is owned by North Water Navigation Ltd.

Cooperative Energy Corporation

The Corporation was incorporated under the *Cooperative Energy Act*, to operate an energy corporation whose primary activity is to explore and develop new Canadian oil and gas resources. The Corporation is a holding company whose shareholders are the participating co-operatives and the Government of Canada. The objective of the Government's participation is to bring together a number of co-operative financial, agricultural, service and marketing institutions to participate in the Canadian oil and gas industry.

The Government's investment in the capital of the Corporation, as authorized by the *Cooperative Energy Act*, has been fully repaid by the Corporation, however, Canada is still entitled to a share of the small residual value of the Corporation once it is wound up.

Lower Churchill Development Corporation Limited

The Corporation was incorporated under the *Companies Act* of Newfoundland, to establish a basis for the development of all or part of the hydroelectric potential of the Lower Churchill basin and the transmission of this energy to markets.

This account records the Government's investment in the capital of the Corporation. In respect of Canada's participation with the Government of Newfoundland in the development of the hydroelectric power potential of the Lower Churchill River in Labrador, the Government is authorized to purchase approximately 49 percent of the shares of the Lower Churchill Development Corporation Limited.

The Government has purchased 1,475 class A shares, representing 49 percent of the shares outstanding. The balance of the outstanding shares is owned by Newfoundland and Labrador Hydro (an agent of the Government of Newfoundland and Labrador).

National Sea Products Ltd

The Corporation was incorporated under the *Nova Scotia Companies Act*, to process and market fish, seafoods and fish by-products. The objective of the Government's participation is to restructure the Nova Scotia fishery.

Pursuant to the *Atlantic Fisheries Restructuring Act*, the Government has acquired shares in the Corporation. The Government's holding consists of 3,105,952 no par value common shares. This represents 10.59 percent of the shares outstanding.

North Portage Development Corporation

The Corporation was incorporated under the *Manitoba Corporations Act*, to foster the social and economic development of the North Portage area in the core area of Winnipeg. The objective of the Government's participation is to stimulate economic recovery in Canada and Manitoba.

The Government's holding of common shares represents 33.3 percent of the shares outstanding. The Corporation is owned equally by the City of Winnipeg, the Province of Manitoba and the Government of Canada.

NPM Nuclear Project Managers Canada Inc

The Corporation was incorporated under the *Canada Business Corporations Act*, to manage nuclear projects and construction. The objective of the Government's participation is to transfer this activity from Atomic Energy of Canada Ltd to the private sector.

The Government has purchased 60 no par value common shares. The purchase cost of these shares was charged to a budgetary vote.

The Government's holding of shares represents 17.14 percent of the shares outstanding. The balance of the outstanding shares is owned by three private sector corporations.

Société du parc industriel et portuaire Québec-Sud

The Corporation was incorporated by a Special Act of the Government of Quebec, to develop and implement plans and programs for an industrial complex, using the infrastructure of the Quebec harbour, and contributing to the development of that same infrastructure.

The Government has purchased 400 common shares of the Corporation at \$1 per share. This represents 40 percent of the authorized shares. The balance of the outstanding shares is owned by the Government of Quebec.

MISCELLANEOUS LOANS, INVESTMENTS AND ADVANCES

This group records loans, investments and advances not classified elsewhere.

Table 6.15 presents a summary of the balances and transactions for the various types of miscellaneous loans, investments and advances.

TABLE 6.15

MISCELLANEOUS LOANS, INVESTMENTS AND ADVANCES

	April 1/1993	Payments and other charges	Receipts and other credits	March 31/1994
	\$	\$	\$	\$
Loans and accountable advances—				
External Affairs—				
Missions abroad	11,258,847	704,658,043	710,349,793	5,567,097
Personnel posted abroad	10,388,135	9,850,387	9,514,463	10,724,059
	21,646,982	714,508,430	719,864,256	16,291,156
National Defence—				
Imprest accounts, standing advances and authorized loans	28,934,152	740,094,100	735,653,147	33,375,105
Supply and Services—				
Miscellaneous accountable advances	6,572,435	12,727,451	10,748,093	8,551,793
Miscellaneous accountable imprest and standing advances	9,491,337	1,335,790	1,135,298	9,691,829
	16,063,772	14,063,241	11,883,391	18,243,622
Total loans and accountable advances	66,644,906	1,468,665,771	1,467,400,794	67,909,883
Other miscellaneous—				
Agriculture—				
Construction of multi-purpose exhibition buildings	15,954,359		993,027	14,961,332
Atlantic Canada Opportunities Agency—				
Loans to assist industry in the Cape Breton area	3,442,816			3,442,816
Loans to enterprises in Newfoundland and Labrador	4,825,917		365,804	4,460,113
	8,268,733		365,804	7,902,929
Communications—				
Cultural industries	14,500,000	3,765,570		18,265,570
Cultural property	2,006		2,456	(450)
	14,502,006	3,765,570	2,456	18,265,120
Employment and Immigration—Labour—				
Provincial workers' compensation boards	8,063,000			8,063,000
Energy, Mines and Resources—				
Hydro-Quebec Research Institute	7,314,965		1,012,977	6,301,988
Joint venture—Bi-Provincial Upgrader—				
Investment	517,167,017	9,223,239		526,390,256
Operating shortfalls	13,300,000	12,289,830		25,589,830
	537,781,982	21,513,069	1,012,977	558,282,074
External Affairs—				
Development of export trade (loans administered by the Export Development Corporation)	33,643,766	13,261,590	13,699,434	33,205,922
Finance—				
Air Canada	16,573,302		16,573,302	
Canadian Commercial Bank	66,810,666		924,898	65,885,768
Hibernia Development Project	6,786,284	88,190,829		94,977,113
Ottawa Civil Service Recreational Association	144,419		4,437	139,982
Federal Office of Regional Development-Quebec—				
Industrial and regional development program	947,917		947,917	
	91,262,588	88,190,829	18,450,554	161,002,863
Fisheries and Oceans—				
Canadian producers of frozen groundfish	188,315			188,315
Groundfish processors	85,725			85,725
Haddock fishermen	1,348,338		1	1,348,337
	1,622,378		1	1,622,377
Indian Affairs and Northern Development—				
Council for Yukon Indians	12,989,395	1,200,000		14,189,395
Eskimo loan fund	1,733,482		117,071	1,616,411
Indian economic development fund	18,653,296	5,347	910,005	17,748,638
Indian housing assistance fund	698,648	9,000	109,201	598,447
Inuvialuit Regional Corporation	83,809,000		83,809,000	
Native claimants	216,686,024	27,020,319	3,498,863	240,207,480
Yukon Energy Corporation	47,850,000		1,030,346	46,819,654
	382,419,845	28,234,666	89,474,486	321,180,025

TABLE 6.15

MISCELLANEOUS LOANS, INVESTMENTS AND ADVANCES—*Concluded*

	April 1/1993	Payments and other charges	Receipts and other credits	March 31/1994
	\$	\$	\$	\$
Industry, Science and Technology—				
Canadian defence industry	1,138,165		81,500	1,056,665
Company stock option				
Manufacturing, processing and service industries in Canada	110,000,000 <i>111,138,165</i>		81,500	110,000,000 <i>111,056,665</i>
National Defence—				
Canadian Forces housing projects	10,389,006		1,020,998	9,368,008
Secretary of State—Immigration Program—				
Transportation and assistance loans	60,731,053	10,204,993	15,791,729	55,144,317
Solicitor General—Correctional Service—				
Parolees	34,945	13,222	18,479	29,688
Supply and Services—				
Defence production loan account	1,724,007			1,724,007
Seized property working capital account		2,026,554	1,716,313	310,241
	<i>1,724,007</i>	<i>2,026,554</i>	<i>1,716,313</i>	<i>2,034,248</i>
Transport—				
Hamilton Harbour Commissioners	375,000		50,000	325,000
Saint John Harbour Bridge Authority	30,488,611 <i>30,863,611</i>		1,058,007 <i>1,108,007</i>	29,430,604 <i>29,755,604</i>
Veterans Affairs—				
Commonwealth War Graves Commission	56,952	4,263		61,215
Veterans' Land Act Fund—				
Advances	34,927,600	2,163,974	12,831,157	24,260,417
Less: allowance for conditional benefits	5,120	2,320		2,800
	<i>34,922,480</i>	<i>2,166,294</i>	<i>12,831,157</i>	<i>24,257,617</i>
	<i>1,343,378,876</i>	<i>169,381,050</i>	<i>156,566,922</i>	<i>1,356,193,004</i>
Add: consolidation adjustment ⁽¹⁾	13,007,000	136,173,000		149,180,000
Total other miscellaneous	1,356,385,876	305,554,050	156,566,922	1,505,373,004
Total	1,423,030,782	1,774,219,821	1,623,967,716	1,573,282,887

⁽¹⁾ Additional information on consolidated Crown corporations is provided in Section 5 of this volume and in the audited financial statements (Section 1 of this volume).

Missions abroad

Non-interest bearing advances have been made for interim financing of expenditures at missions abroad, pending distribution to appropriations of External Affairs and other departments and agencies.

The total amount authorized to be outstanding at any time is \$50,000,000.

Personnel posted abroad

A working capital advance account was established to finance loans and advances to employees posted abroad, including employees of other Government departments and agencies, as well as medical advances to locally-engaged staff.

The total amount authorized to be outstanding at any time is \$22,500,000.

The closing balance consists of loans to employees, \$8,411,578; advances for medical expenses, \$1,405,702; security and other deposits under Foreign Service Directives, \$565,618; and, school and club debentures, \$341,161.

The loans to employees bear interest at rates from 5 percent to 9 percent per annum, and are repayable over 4 years, with final instalments between April 1, 1994 and March 1, 1998.

Imprest accounts, standing advances and authorized loans

This account was established for the purpose of financing: (a) public funds imprest and public funds advance accounts; (b) standing advances; (c) authorized loans and advances to employees posted abroad; and, (d) authorized recoverable advances to establish military messes and canteens.

The total amount authorized to be outstanding at any time is \$100,000,000.

Miscellaneous accountable advances

The closing balance reflects amounts outstanding in the hands of departments, agencies and individuals, at year end, to be expended in the following year.

Miscellaneous accountable imprest and standing advances

This account is operated to provide imprest funds, accountable advances and recoverable advances to departments and agencies.

The total amount authorized to be outstanding at any time is \$22,000,000.

Construction of multi-purpose exhibition buildings

Loans have been made to finance the construction of multi-purpose exhibition buildings.

The loans bear interest at rates from 7.432 percent to 9.684 percent per annum, and are repayable over 20 to 30 years, with final instalments between October 31, 1994 and October 1, 2006.

Loans to assist industry in the Cape Breton area

Loans have been made for the purpose of promoting the establishment, growth, efficiency and international competitiveness of Canadian industry or to assist them in their financial restructuring and to foster the expansion of Canadian trade to a person engaged or about to engage in a manufacturing, processing or service industry in the Cape Breton area.

The loans bear interest at rates from 11 percent to 13.75 percent per annum, and are repayable at various dates, with final instalments by December 12, 2000.

Loans to enterprises in Newfoundland and Labrador

Loans have been made to provide financing to small and medium-sized businesses in Newfoundland.

These loans originated from the Newfoundland and Labrador Development Corporation Limited, of which Canada owned 40 percent of the shares. In an agreement dated March 29, 1989, the Newfoundland government purchased Canada's shares to effect the withdrawal of the Government of Canada from the Corporation. A condition of the withdrawal was that the Government of Canada accept these loans as full payment of moneys owing by the Corporation to Canada. These loans are currently being administered by the Enterprise Newfoundland Labrador on behalf of the Government of Canada.

These loans bear interest at rates from 10 percent to 17 percent per annum, and are repayable at various dates, with final instalments by April 1, 1999.

Cultural industries

Loans have been made to Canadian owned and controlled firms in cultural industries to encourage the growth of the Canadian book publishing, film and video and sound recording industries.

During the year, loans were authorized by Communications Vote L25, *Appropriation Acts No. 1 and No. 2, 1993-94*.

These loans bear no interest and will only have to be repaid if the program is terminated.

Cultural property

Loans have been made to institutions and public authorities in Canada, for the purchase of objects in respect of which export permits have been refused under the *Cultural Property Export and Import Act*, or for the purchase of cultural property situated outside Canada which is related to the national heritage.

Although authority for additional loans was provided by Communications Vote L20, *Appropriation Acts No. 1 and No. 2, 1993-94*, no loans were made during the year. The total loan authority is \$10,000 per year.

The remaining loan bears interest at the rate of 10.455 percent per annum, and is repayable over 5 years, with the final instalment on April 1, 1994.

Provincial workers' compensation boards

This account is operated under the authority of section 4(6) of the *Government Employees Compensation Act*, to provide operating funds to enable provincial compensation boards to administer the Act on behalf of the Crown, and pay claims to Canadian Government employees injured in the course of their employment.

The total amount of advances that is authorized to be made to all provincial workers' compensation boards is not to exceed three months' disbursements for compensation.

The advances are non-interest bearing and are to be repaid on termination of agreements with provincial boards.

Hydro-Quebec Research Institute

Loans have been made to the Hydro-Quebec Research Institute, guaranteed by the Province of Quebec, to provide financial assistance for construction and operation of the Institute.

The loans bear interest at rates from 7.187 percent to 7.937 percent per annum, and are repayable in equal annual instalments over 25 years, with the final instalment on March 25, 1999.

Joint venture—Bi-Provincial Upgrader

The Government of Canada entered into a joint venture agreement with the Provinces of Alberta and Saskatchewan and Husky Oil Operations Ltd for the sole purpose of constructing and operating the Bi-Provincial Upgrader to be located near Lloydminster, Saskatchewan. The project facility will be used to upgrade heavy oil and crude bitumen.

Investment

The Government's equity interest in the joint venture is equal to 31.58 percent of the initial Class A equity interests, 38.38 percent of the additional Class A equity interests, 33.33 percent of the Class B equity interests, 31.67 percent of the Class C equity interests, 38.38 percent of the Class D equity interests, and 38.38 percent of the Class E equity interests.

During the year, additional investment payments were authorized by Energy, Mines and Resources Vote L33b, *Appropriation Act No. 3, 1993-94*.

As of March 31, 1994, the Government's total investment is \$529.6 million. Of this amount, \$3.2 million has been charged to budgetary expenditure (Vote 5) in 1988-89.

Operating shortfalls

Additional payments of \$12.3 million were authorized by Energy, Mines and Resources Vote L15, *Appropriation Acts No. 1 and No. 2, 1993-94*, to cover operating shortfalls. As of March 31, 1994, a total of \$25.6 million was provided to fund Canada's obligation under the Joint Venture Agreement.

Development of export trade

Pursuant to section 31 of the *Export Development Act*, the Governor in Council may authorize the Corporation to make loans where the liability is for a term, or in an amount in excess of that normally assumed by the Corporation. Such loans are financed directly by payments out of the Consolidated Revenue Fund and are administered by the Corporation on behalf of the Government of Canada.

Prior to April 1, 1987, these loans were made under non-budgetary authority. Since April 1, 1987, interest-free or low interest bearing loans are made under budgetary authority because of their concessional nature. Any similar loans that were issued prior to April 1, 1987 are fully provided for in the allowance for valuation of assets.

The following table presents the balances and transactions for the loans made to the private sector, together with their terms and conditions of repayments. The subtotal of loans to the private sector includes, where applicable, total payments made under both budgetary and non-budgetary authorities. Total payments made under budgetary authority are deducted as a lump sum amount under the caption "budgetary treatment".

	Payments and other charges		Receipts and other credits		March 31/1994
	April 1/1993	Disbursements	Revaluation	Receipts or other credits ⁽¹⁾	Revaluation
	\$	\$	\$	\$	\$
(a) 1 to 5 year term, 8.5 percent to 9.5 percent interest per annum, with final repayments between July 1986 and April 1995:					
Brazil	5,068,939			13,784	5,055,155
Nigeria	82,939			82,939	
	5,151,878			13,784	5,055,155
(b) 11 to 15 year term, 8.5 percent interest per annum, with final repayments between October 1983 and September 2001:					
Antigua	12,988,638		596,780	689,019	12,896,399
Zambia	150,111			150,111	
	13,138,749		596,780	689,019	12,896,399
(c) 16 to 20 year term, 0 percent interest per annum, with final repayments in June 2012:					
Thailand	25,783,525		10,165,945		35,949,470
(d) 40 year term, 0 percent interest per annum, with final repayment in March 2036:					
Antigua	15,278,392		2,498,865		17,777,257
Subtotal	59,352,544	13,261,590		702,803	71,678,281
Less: budgetary treatment	25,708,778			12,763,581	38,472,359
Total	33,643,766		13,261,590	702,803	33,205,922

⁽¹⁾ Receipts or other credits may include transactions such as repayments, forgiveness, etc.

Air Canada

The Corporation was established by the *Air Canada Act*, and continued under the *Canada Business Corporations Act*, to provide scheduled domestic and international air services to North America, the British Isles, continental Europe and the Caribbean.

The loan was repaid in full during the year.

Canadian Commercial Bank

Advances have been made to the Canadian Commercial Bank representing the Government's participation in the support group as authorized by the *Canadian Commercial Bank Financial Assistance Act*. These funds represent the Government's participation in the loan portfolio that was acquired from the Bank (the Government of Canada's share is \$60 million) and the purchase of outstanding debentures from existing holders (\$6.8 million).

Hibernia Development Project

In accordance with the *Hibernia Development Project Act*, the Government, through Canada Hibernia Holding Corporation, a wholly-owned subsidiary of Canada Development Investment Corporation, acquired an 8.5 percent interest in the Hibernia Development Project.

During the year, payments totalling \$88,190,829 were made to the Canada Hibernia Holding Corporation to cover Canada's equity interest as authorized by Finance Vote L33a, *Appropriation Act No. 2, 1993-94*.

Ottawa Civil Service Recreational Association

Loans have been made to the Ottawa Civil Service Recreational Association, to assist in the building and development of the W Clifford Clark Memorial Centre.

The remaining loan bears interest at the rate of 4.25 percent per annum, and is repayable in equal semi-annual instalments over 45 years, with the final instalment due September 30, 2005.

Industrial and regional development program

Loans have been made to firms and industries to help them adjust to changing competitive conditions and to produce new, more viable and competitive products and services.

The remaining loan was repaid in full during the year.

Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat, and canned and frozen lobster meat, to assist in the financing of inventories.

The loans bore interest at the rate of 13 percent per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1987.

Groundfish processors

Loans have been made to assist processors of groundfish in Canada, who, as determined by the Fisheries Prices Support Board, are unable to obtain sufficient financing on reasonable terms from other sources, to maintain raw fish prices, i.e. prices to primary producers, at the 1966-67 level. The loans bore interest at the rate of 8.75 percent per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1984. No loan repayments nor interest were received since November 1982.

Loans, in the amount of \$3,000,000, have also been made to ice-affected fish plants in Newfoundland, Labrador and North Shore, Quebec, to provide advances for working capital assistance to Canadian producers of groundfish products in Newfoundland and Quebec, who were affected by severe ice conditions in May and June 1974. The loans bore interest at rates from 8 percent to 10 percent per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1985.

Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975, pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total loan authority is \$1,650,000.

The loans bore interest at the rate of 8 percent per annum, and were repayable in equal annual instalments over 4 years, with the final instalment in 1979. Parliamentary authority is required to write off the balance.

Council for Yukon Indians

Loans have been made to the Council for Yukon Indians, to provide interim benefits to elderly Yukon Indians pending settlement of Yukon Indians land claims.

During the year, additional loans were authorized by Indian Affairs and Northern Development Votes L25 and L25b, *Appropriation Acts No. 1, No. 2 and No. 3, 1993-94*.

The loans are repayable in full upon settlement of land claims before an Agreement-in-Principle for the settlement of a claim is reached. Loans from April 1989 onward bear interest at rates ranging from 6.8 percent to 7.98 percent.

Eskimo loan fund

Loans have been made to individual Eskimos or groups of Eskimos, to promote commercial activities and gainful occupations. Loans have also been made to co-operative associations, credit unions, caisses populaires or other credit societies incorporated under provincial laws, where the majority of members are Eskimos, or to corporations incorporated under the laws of Canada, or provincial laws, where the controlling interest is held by Eskimos.

The total amount authorized to be outstanding at any time is \$7,072,000.

The loans bear interest at rates from 5 percent to 19.5 percent per annum, and are repayable over 1 to 15 years, with final instalments between April 1, 1994 and February 2, 2004.

Indian economic development fund

Loans have been made for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development.

The loans bear interest at rates from 5 percent to 21 percent per annum, and are repayable over 4 months to 15 years, with final instalments between April 1, 1994 and April 1, 2008.

Indian housing assistance fund

Second mortgage loans have been made to provide financial assistance to Indians and Inuit, for the construction and acquisition of houses and land, in areas other than Indian reserves. The purposes of the account were extended to authorize loans and advances to Indians and Inuit, for repairs or improvements to houses at time of purchase, in areas other than Indian reserves.

The total amount authorized to be outstanding at any time is \$20,000,000.

The loans are non-interest bearing, and are repayable in full by equal annual instalments or forgiveness, or, when the borrower sells the property. Whenever certain conditions of occupancy and maintenance are satisfied, instalments are forgiven at the rate of 10 percent per annum for up to 10 years.

During the year, \$131,500 was forgiven under the authority of Northern Affairs and National Resources Vote L51a, *Appropriation Act No. 9, 1966*.

Inuvialuit Regional Corporation

A loan has been made to the Inuvialuit Regional Corporation pursuant to section 6 of the *Western Arctic (Inuvialuit) Claims Settlement Act* to meet the monetary obligations of the Government under section 15(4) of the agreement dated June 5, 1984, between the Committee for Original Peoples' Entitlement representing the Inuvialuit of the Inuvialuit Settlement Region, and the Government of Canada.

The loans were repaid in full during the year.

Native claimants

Loans have been made to native claimants, to defray the costs related to the research, development and negotiation of claims.

During the year, additional loans were authorized by Indian Affairs and Northern Development Votes L20 and L20b, *Appropriation Acts No. 1, No. 2 and No. 3, 1993-94*.

The terms and conditions of the loans are as follows:

- (a) loans made before an Agreement-in-Principle for the settlement of a claim is reached are non-interest bearing;

- (b) loans made after the date on which an Agreement-in-Principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,

- (c) loans are due and payable, as to principal and interest, on the date on which the claim is settled, or on a date fixed in the agreement, which shall be not later than March 31, 2004, whichever date is earlier.

Yukon Energy Corporation

In accordance with section 4(2) of the *Northern Canada Power Commission Yukon Assets Disposal Authorization Act*, the Northern Canada Power Commission (formerly a Crown corporation) transferred its assets in the Yukon Territory to the Yukon Energy Corporation effective March 31, 1987.

Loans have been made to assist the Yukon Energy Corporation in acquiring the Northern Canada Power Commission Yukon Assets pursuant to section 7(1) of the *Northern Canada Power Commission Yukon Assets Disposal Authorization Act*.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) loans in the amount of \$13,200,000 bear interest at the rate of 9 percent per annum, are repayable in equal principal annual instalments of \$400,000 plus interest, with the final principal instalment on March 31, 1997 of \$12,400,000 plus interest; and,

- (b) loans in the amount of \$33,619,654 bear interest at the rate of 7 percent per annum, are repayable in equal principal annual instalments of \$1,000,000 plus interest with the final instalment on January 1, 2028. The instalment is subject to certain principal deferral and interest abatement provisions depending on the sales volume of electrical power. Clause 2 of the Flexible Term Note allows for reduced payments when sales on the Whitehorse-Arftihik-Fara (WAF) System are less than 310 GWH per year. Accordingly, the level of sales totalled 269 GWH for the year which resulted in a reduction of \$369,654 in the repayments of the principal otherwise payable (\$1,000,000 annually). The deferred principal will be payable in full on or before March 31, 2028. Subject to the interest abatement provision, where the sales of power on the WAF System falls into a certain range, the interest calculation is based on the application of a special formula. Accordingly, the amount of interest due and the amount calculated as payable will differ. An amount of \$612,524 in interest was abated this year.

Canadian defence industry

Advances have been made to assist Canadian defence industry with plant modernization.

The advances are non-interest bearing, and are repayable over 1 to 3 years, with instalments due between April 1, 1994 and July 1, 1997.

Company stock option

Pursuant to section 15 of the *Department of Industry, Science and Technology Act*, this account establishes authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council,

- (a) to take, purchase, exercise, assign or sell, on behalf of Her Majesty in Right of Canada, a stock option in a company in connection with the provision of a loan, insurance of a loan, or contribution made to the company by Her Majesty under a program authorized by the Governor in Council where, in the opinion of the Minister,
 - (i) it is necessary to take, purchase, exercise, assign or sell the stock option in order to permit Her Majesty in Right of Canada to benefit from the purchase; or
 - (ii) it is necessary to take, purchase, exercise, assign or sell, the stock option in order to protect the Crown's interest in respect of a loan made or insured, or contribution made; and
- (b) to authorize the sale or other disposition of any capital stock acquired.

During the year, additional purchases were authorized by Industry, Science and Technology Vote L10, *Appropriation Acts No. 1 and No. 2, 1993-94*.

Manufacturing, processing and service industries in Canada

This account records loans made to persons engaged or about to engage or assist in manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring.

During the year, an additional loan was authorized by Industry, Science and Technology Vote L15, *Appropriation Acts No. 1 and No. 2, 1993-94*.

There is one remaining loan which is interest free unless it goes into default, and otherwise is repayable at maturity on April 1, 2017.

Canadian Forces housing projects

Advances have been made to the Canada Mortgage and Housing Corporation, in respect of loans arranged by the Corporation for housing projects for occupancy by members of the Canadian Forces.

The loans bear interest at rates from 4 percent to 5.75 percent per annum, and are repayable over 35 to 48 years, with final instalments between August 1, 1996 and November 1, 2010.

Transportation and assistance loans

Section 119 of the *Immigration Act* authorizes the making of loans to immigrants and other such classes of persons.

The total amount authorized to be outstanding at any time is \$110,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable by monthly instalments over 1 to 5 years, with a possible deferment of 2 years, bearing interest at rates from 6 percent to 15 percent per annum, with final instalments between April 1, 1994 and April 1, 2001, \$2,582,220; and,
- (b) repayable by monthly instalments over 1 to 5 years, with a possible deferment of 2 years, non-interest bearing, with final instalments between April 1, 1994 and April 1, 2001, \$52,562,096.

Parolees

Loans have been made to parolees and individuals under mandatory supervision, to assist in their rehabilitation.

The total amount authorized to be outstanding at any time is \$50,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period, or within one year from the date the loans were made, whichever period is the shorter. The repayment of a loan or any part thereof may be forgiven by the Solicitor General, if certain conditions are met.

During the year, loans totalling \$12,204 were forgiven pursuant to Solicitor General Vote L103b, *Appropriation Act No. 1, 1969*.

Defence production loan account

This account was established under section 18 of the *Defence Production Act*, to record loans or advances for any purpose other than to assist in the construction, acquisition, extension or improvement of capital equipment or works by any person.

Section 19 of the *Defence Production Act* stated that the aggregate of expenditures charged to the Defence Production Revolving Fund (budgetary account), and to this account, shall not at any time exceed by more than \$100,000,000 the aggregate of amounts:

- (a) received from the sale or disposition of materials, substances or defence supplies;
- (b) charged to another appropriation in respect of costs of acquisition, storage, maintenance or transportation of stocks of materials or substances purchased, or of stocks of defence supplies acquired, where such materials, substances or defence supplies may be acquired under that appropriation;
- (c) charged to an appropriation or paid by an agent of Her Majesty or by an associated government, to pay costs incurred in respect of defence supplies, payment for which was made out and charged to the Defence Production Revolving Fund; and,
- (d) received in repayment of a loan or advance previously charged to this account.

The balance in the account represents a repayment of \$1.7 million owed to this account by CAE Aircraft, which is in dispute concerning the date when repayment is due. Legal counsel is of the opinion that no loss to the Government will be incurred.

Seized property working capital account

This account was established by section 12 of the *Seized Property Management Act*. Expenses incurred and advances made to maintain and manage any seized or restrained property are charged to this account. This account is credited when expenses and advances are repaid or recovered.

The total amount authorized to be outstanding at any time is \$50,000,000.

Any shortfall between the proceeds from the disposition of any property forfeited to Her Majesty and the amount that were charged to this account and that are still outstanding, is charged to a Seized Property Proceeds Account and credited to this account.

Hamilton Harbour Commissioners

Loans have been made to the Hamilton Harbour Commissioners, to assist in the development of the harbour.

The total amount authorized to be outstanding at any time is \$4,000,000.

The remaining loan bears interest at the rate of 4.125 percent per annum, and is repayable in semi-annual instalments over 39 years, with the final instalment on March 20, 2004.

Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge, and the revenue of the Bridge Authority, repayable when the revenue of the Bridge Authority for the year exceeds the amount of the operating and financing costs for such year.

On April 1, 1990, a new agreement was signed. This agreement called for the consolidation of all debts into one non-interest bearing loan. The Authority will remit excess funds from the operation of the bridge to the Government on an annual basis to repay the debt.

Commonwealth War Graves Commission

Advances have been made to the working capital fund of the Commonwealth War Graves Commission, to maintain graves and cemeteries.

At year end, the balance of the advances was £30,000 UK. This balance was converted to Canadian dollars, using the year-end rate of exchange.

The advances are non-interest bearing and have no fixed terms of repayments.

Veterans' Land Act Fund

Advances

Advances have been made, under Parts I and III of the *Veterans' Land Act*, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment, and protection of security. The total amount authorized to be outstanding at any time is \$605,000,000.

Allowance for conditional benefits

A provision equal to 1/10 of the benefits to veterans was established each year up to and including 1978-79. Since that time, a forecast of requirements has been performed each year, and provisions are established as necessary. These provisions are charged to budgetary expenditure and credited to the allowance for conditional benefits account. This account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the *Veterans' Land Act*. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account, and credited to the veteran's loan account.

ALLOWANCE FOR VALUATION

In accordance with the comprehensive policy on valuation, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated realizable value.

The allowance for valuation, for loans, investments and advances, represents the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at year end.

SECTION 7

1993-94

PUBLIC ACCOUNTS

Specified Purpose Accounts

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

SPECIFIED PURPOSE ACCOUNTS

Specified purpose accounts represent the recorded value of the financial obligations of the Government in its role as administrator of certain public moneys received or collected for specified purposes, under or pursuant to the legislation, trusts, treaties, undertakings or contracts. These public moneys may be paid out only for the purposes specified in or pursuant to the legislation, trusts, treaties, undertakings or contracts.

Because of the dedicated purposes of these moneys, specific accounts are required to be maintained to provide an accounting mechanism to ensure that the moneys are used only for the purposes for which they were received or collected. Legislation relating to some accounts permits investments to be made and, in certain cases, the balances of the accounts earn interest.

Table 7.1 presents the transactions and year-end balances of specified purpose accounts by category. Chart 7A presents the total specified purpose accounts by category for the current fiscal year, while Chart 7B compares the total specified purpose accounts for the last ten fiscal years.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges.

The financial statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Auditor General's reports thereon, are presented at the end of this section.

TABLE 7.1

SPECIFIED PURPOSE ACCOUNTS

	April 1/1993	Receipts and other credits	Payments and other charges	March 31/1994
	\$	\$	\$	\$
Canada Pension Plan, Table 7.2	2,839,017,620	14,477,642,791	14,588,941,410	2,727,719,001
Pension liability, Table 7.4	87,911,111,917	11,698,136,626	5,512,482,443	94,096,766,100
Government Annuities Account	778,435,226	50,793,562	93,547,776	735,681,012
Deposit and trust accounts, Table 7.12	1,143,074,547	873,857,781	870,644,045	1,146,288,283
Provincial tax collection agreements account, Table 7.15		32,217,507,595	32,217,507,595	
Other specified purpose accounts, Table 7.16	1,621,392,136	922,631,537	716,109,943	1,827,913,730
Total	94,293,031,446	60,240,569,892	53,999,233,212	100,534,368,126

Note: The balances and the transactions of the Unemployment Insurance Account, the Canadian Ownership Account, the Western Grain Stabilization Account, the Crop Reinsurance Fund, the Agricultural Commodities Stabilization Accounts and other specified purpose accounts are reported in Section 5 of this volume (Table 5.6) since the transactions in these accounts are treated as budgetary.

CHART 7A
SPECIFIED PURPOSE ACCOUNTS BY CATEGORY FOR 1993-94

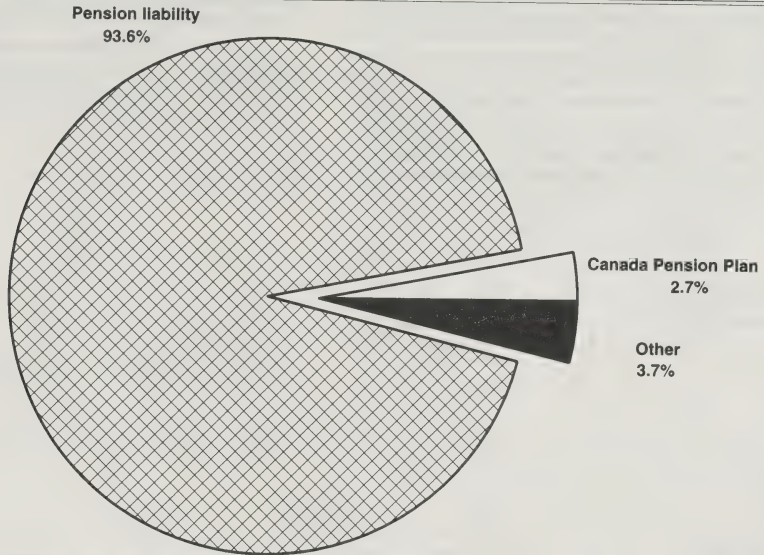
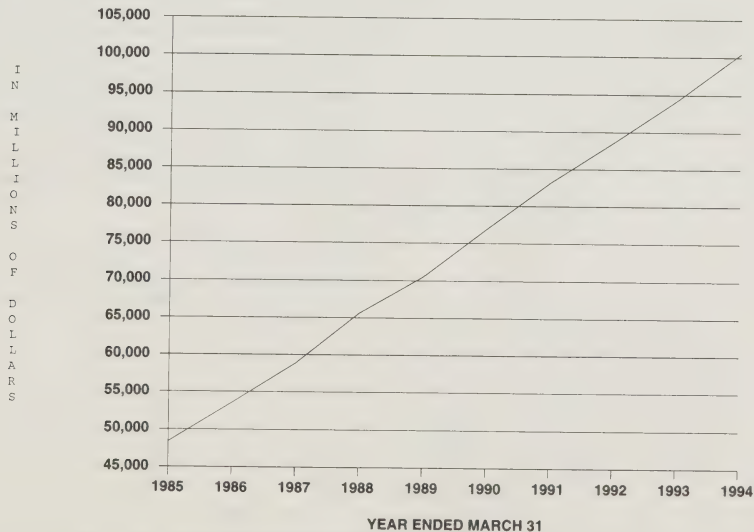


CHART 7B
SPECIFIED PURPOSE ACCOUNTS



Canada Pension Plan

The Canada Pension Plan is a compulsory contributory social insurance program which enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. Established in 1965, the Plan applies in all parts of Canada, except the Province of Quebec which has a comparable plan.

Under existing arrangements, all benefits and expenses incurred in the administration of the Plan are financed from contributions made by employees, employers and self-employed persons, and from interest earned from the investment of funds.

The Government's financial obligation, as administrator of the Canada Pension Plan, is limited to the balance in the Account.

Table 7.2 presents a summary of the balances and transactions in the Canada Pension Plan Account less investment in securities of the federal, provincial and territorial governments held by the Canada Pension Plan Investment Fund.

TABLE 7.2

CANADA PENSION PLAN

	April 1/1993	Receipts and other credits	Payments and other charges	March 31/1994
	\$	\$	\$	\$
Canada Pension Plan Account, Table 7.3	42,172,092,620	13,367,962,421	14,588,941,410	40,951,113,631
Less: securities held by the Canada Pension Plan Investment Fund —				
Canada	3,505,445,000	7,907,000		3,497,538,000
Newfoundland	814,201,000	21,690,000		792,511,000
Nova Scotia	1,488,714,000	43,767,000		1,444,947,000
Prince Edward Island	177,525,000	4,343,370		173,181,630
New Brunswick	1,102,875,000	32,827,000		1,070,048,000
Quebec	142,843,000	8,133,000		134,710,000
Ontario	17,862,182,000	606,592,000		17,255,590,000
Manitoba	2,097,861,000	64,492,000		2,033,369,000
Saskatchewan	1,753,478,000	47,839,000		1,705,639,000
Alberta	4,822,689,000	110,433,000		4,712,256,000
British Columbia	5,561,536,000	161,657,000		5,399,879,000
Yukon Territory	3,726,000			3,726,000
	39,333,075,000	1,109,680,370		38,223,394,630
Operating balance	2,839,017,620	14,477,642,791	14,588,941,410	2,727,719,001

Receipts and other credits include:

- (a) contributions at the combined employer and employee rates of 5.0 percent and 5.2 percent for the 1993 and 1994 calendar years, subject to maximum combined contributions of \$1,505 and \$1,612 respectively;
- (b) interest received from the securities of the Canada Pension Plan Investment Fund, from short term investments and from the average daily operating balance; and,
- (c) funds received from the federal, provincial and territorial governments for the securities which have been redeemed during the year.

Payments and other charges include:

- (a) benefits paid under the Canada Pension Plan as retirement pensions, survivors' benefits paid to widows, widowers and orphans, or as lump sum death benefits, and disability pensions and benefits to children of disabled contributors;
- (b) benefits paid and recovered from the Canada Pension Plan, in accordance with an agreement with a province providing a comprehensive pension plan;
- (c) payments that are required to be charged to the Canada Pension Plan Account, in accordance with reciprocal agreements with other countries;
- (d) the costs of administration of the Plan; and,
- (e) funds invested during the year in the securities of the federal, provincial and territorial governments.

When the operating balance exceeds the estimated amount required to meet all payments in the following three-month period, the excess is available for the purchase of securities of the provinces, territories and Canada.

Provinces and territories are advised monthly of the amount of excess funds in the Canada Pension Plan Account that is available for the purchase of provincial and territorial securities. The amount available to each province and territory is the proportion that contributions made to the Plan during the preceding ten years in respect of employment in the province or territory bears to total contributions. Contributions received in respect of employment from employees outside Canada as well as any excess funds not invested in the securities of the provinces and territories are invested in the special non-marketable bonds of the Government of Canada.

Certain federal employees, such as members of the Canadian Armed Forces, who are resident in the Province of Quebec, contribute to the Canada Pension Plan. The securities of Quebec which are purchased by the Plan relate to the contributions of these employees.

TABLE 7.3

CANADA PENSION PLAN ACCOUNT (in millions of dollars)

	1993-94	1992-93
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees, employers and self-employed	8,922	8,993
Interest on investments	4,275	4,270
Interest on average daily operating balance	171	229
	<u>13,368</u>	<u>13,492</u>
PAYMENTS AND OTHER CHARGES—		
Benefits	14,402	13,199
Expenses	187	168
	<u>14,589</u>	<u>13,367</u>
Net decrease (-) or increase	-1,221	125
Funds applied—		
Purchase of bonds—		
Provincial and territorial		1,472
Federal		11
Decrease in deposits with Receiver General	-111	-342
	<u>-111</u>	<u>1,141</u>
Less: funds provided—		
Redemption of bonds—		
Provincial and territorial	1,102	1,009
Federal	8	7
	<u>1,110</u>	<u>1,016</u>
Net decrease (-) or increase	-1,221	125
Balance at beginning of year	42,172	42,047
Balance at end of year	<u>40,951</u>	<u>42,172</u>

Pension Liability

The pension liability represents the Government's obligations for its major pension plans. An allowance account is used to record the accumulated amortization of any shortfall or excess between the pension liability and the balances of the superannuation accounts as determined on an actuarial basis for accounting purposes.

The Government sponsors defined benefit pension plans for substantially all its full-time employees, principally members of the Public Service, the Canadian Forces and the Royal Canadian Mounted Police. It also has obligations for several other pension plans; the two most significant ones being for Members of Parliament and federally appointed judges.

The legislation provides that all pension obligations arising from these plans be met but separate funds are not maintained.

i. Pension plans

Employee pension plans

Basic pensions for the three major employee plans are generally based on the best six consecutive years' average earnings and are accrued at 2 percent of these average earnings per year of service, to a maximum of 70 percent of final average earnings. Basic pensions are indexed annually (on January 1) to the cost of living.

Employee contributions for these benefits are 7.5 percent of pay, less contributions to the Canada or Quebec Pension Plan. Employer contributions are made monthly to provide for the cost of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. In 1993-94, the employer contribution rates averaged about 1.3, 2.5 and 2.1 times the current year's employee contribution for the plans of the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*, respectively.

The *Public Service Superannuation Act* also covers the employees of certain Crown corporations, agencies and other institutions. Crown corporations covered by the *Public Service Superannuation Act* need only match their employees' contribution; any actuarial deficiency is borne by the Government.

Contributions are credited to the superannuation accounts. The accounts earn interest at rates that are based on the Government of Canada long-term bond rate. The interest rate earned by the accounts was about 11 percent for 1993 and 10.5 percent for 1994.

Members of Parliament retiring allowances

Members of Parliament are eligible to receive a basic retiring allowance upon termination of membership after having contributed to the plan for at least six years. The basic allowance is based on the best six year average sessional indemnity and is accrued at a rate of 5 percent and 3 percent of these average indemnities for Members of the House of Commons and for Senators, respectively. Basic allowances are indexed annually (on January 1) to the cost of living.

Members' contributions for these benefits are 11 percent for Members of the House of Commons and 7 percent for Senators. The Government contributions are made monthly to provide for the cost of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. The Government contributions expressed as a multiple of Members' contributions, are as follows:

	1994	1993
Members of Parliament		
House of Commons		
Retirement allowances account	2.48	2.44
Retirement compensation arrangements	7.83	7.73
The Senate		
Retirement allowances account	1.62	1.50
Retirement compensation arrangements	2.79	2.66

Contributions are credited to the appropriate superannuation accounts. The accounts earn interest at a rate of 2.5 percent per quarter.

Pension plan for federally appointed judges

This plan provides fully-indexed annuities to judges and to all eligible survivors providing they meet minimum age and service requirements. Unlike other pension plans, the judges' plan lacks an explicit accrual rate for benefits instead, the full benefit amount is generally payable when the member reaches age 65 and completed 15 years of pensionable service.

Judges appointed to the bench before February 17, 1975 make required contributions of 1.5 percent of salary. All other judges make contributions of 7 percent of salary. No specified purpose account is maintained for this pension plan. Benefits are included in the Statement of Revenue and Expenditure as a component of other transfer payments.

ii. Actuarial valuations

As required under the *Public Pensions Reporting Act*, actuarial valuations are performed triennially on the five major pension plans using the projected benefit method pro-rated on services.

The most recent review date for the actuarial valuation of each pension plan is as follows:

Public Service—December 31, 1992;

Canadian Forces—December 31, 1990;

Royal Canadian Mounted Police—December 31, 1992;

Federally appointed judges—December 31, 1991;

Members of Parliament—December 31, 1991.

As at March 31, 1994, the actuarial valuation reports for the Public Service and the Royal Canadian Mounted Police pension plans were not tabled before Parliament.

In accordance with the legislation governing the major pension plans, the President of the Treasury Board has the authority to direct that any actuarial deficiency found will be divided into equal instalments and credited to the appropriate account over a period not exceeding fifteen years commencing in the year in which the actuarial report is laid before Parliament. In the current year, no actuarial deficit was credited to the appropriate accounts.

Table 7.4 presents a summary of the balances and transactions for the pension liability. Receipts and other credits for the superannuation accounts consist of contributions from employees, related contributions from the Government and participating

Public Service corporations, transfers from other pension funds, other contributions related to actuarial liability adjustments for basic pension accounts and interest. Payments and other charges for the superannuation accounts consist of annuities payments for pensions, minimum benefits, cash termination allowances (lump sum payments to employees suffering a disability), refunds of contributions, and transfers to other plans. Adjustments to the allowance account result from annual actuarial valuations performed for accounting purposes.

Table 7.5 presents a summary of transactions in the superannuation accounts that resulted in charges to budgetary expenditure.

TABLE 7.4**PENSION LIABILITY**

	April 1/1993	Receipts and other credits	Payments and other charges	March 31/1994
	\$	\$	\$	\$
Superannuation accounts—				
Public Service Superannuation Account,				
Table 7.6	50,584,758,259	7,138,758,186	2,629,181,223	55,094,335,222
Canadian Forces Superannuation Account,				
Table 7.7	29,578,643,755	3,742,337,762	1,299,467,383	32,021,514,134
Royal Canadian Mounted Police Superannuation Account,				
Table 7.8	5,491,456,788	774,188,125	127,230,930	6,138,413,983
Members of Parliament Retiring Allowances Account,				
Table 7.9	213,666,592	24,996,107	13,936,155	224,726,544
Members of Parliament Retirement Compensation				
Arrangements Account, Table 7.10	9,996,665	13,436,480	7,600,653	15,832,492
Supplementary Retirement Benefits Account,				
Table 7.11	32,589,858	4,419,966	66,099	36,943,725
	85,911,111,917	11,698,136,626	4,077,482,443	93,531,766,100
Allowance for the actuarial liability for				
pensions	2,000,000,000		1,435,000,000	565,000,000
Total	87,911,111,917	11,698,136,626	5,512,482,443	94,096,766,100

TABLE 7.5

SUMMARY OF TRANSACTIONS IN SUPERANNUATION ACCOUNTS THAT RESULTED IN CHARGES TO BUDGETARY EXPENDITURE
(in millions of dollars)

	1993-94					1992-93
	Government contributions	Actuarial liability adjustment	Statutory payments under Supplementary Retirement Benefits Act	Interest	Total	
Superannuation accounts—						
Public Service Superannuation Account	850			5,357	6,207	5,751
Canadian Forces Superannuation Account	435			3,125	3,560	3,346
Defence Services Pension						
Continuation Act			18		18	37
Royal Canadian Mounted Police Superannuation						
Account	126			587	713	653
Royal Canadian Mounted Police						
Continuation Act			21		21	21
Members of Parliament Retiring Allowances Account	2			22	24	22
Members of Parliament Retirement Compensation						
Arrangements Account	10			1	11	12
Supplementary Retirement Benefits Account	1			2	3	3
	1,424		39	9,094	10,557	9,845
Adjustment to the allowance for the actuarial liability						
for pensions					-1,435	-1,200
Total					9,122	8,645

Public Service Superannuation Account

This account is operated under the *Public Service Superannuation Act*.

No actuarial liability adjustment was made in either 1992-93 or 1993-94 as a result of actuarial reviews.

TABLE 7.6**PUBLIC SERVICE SUPERANNUATION ACCOUNT**

	1993-94	1992-93
	\$	\$
Opening balance	50,584,758,259	46,314,228,582
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	588,536,304	584,943,020
Retired employees	34,509,816	32,725,783
Public Service corporation employees	153,831,433	160,700,775
Employer contributions—		
Government	849,843,777	762,865,661
Public Service corporations	150,077,158	158,024,918
Transfers from other pension funds	5,262,037	5,755,670
Interest	5,356,697,661	4,988,175,073
	7,138,758,186	6,693,190,900
	57,723,516,445	53,007,419,482
PAYMENTS AND OTHER CHARGES—		
Annuities	2,405,660,821	2,292,104,819
Cash termination allowances	165,805	463,972
Minimum benefits	15,779,292	14,399,124
Returns of contributions—		
Government employees	54,601,288	48,539,933
Public Service corporation employees	23,357,453	26,465,959
Transfers to other pension funds	129,616,564	40,687,416
	2,629,181,223	2,422,661,223
Closing balance	55,094,335,222	50,584,758,259

Canadian Forces Superannuation Account

This account is operated under the *Canadian Forces Superannuation Act*.

No actuarial liability adjustment was made in either 1992-93 or 1993-94 as a result of actuarial reviews.

TABLE 7.7**CANADIAN FORCES SUPERANNUATION ACCOUNT**

	1993-94	1992-93
	\$	\$
Opening balance	29,578,643,755	27,244,686,027
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	176,279,490	185,257,851
Contributions by the Government	434,903,319	423,759,900
Interest	3,125,140,102	2,921,607,858
Other	6,014,851	4,564,987
	3,742,337,762	3,535,190,596
	33,320,981,517	30,779,876,623
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	1,271,675,489	1,169,133,608
Cash termination allowances and returns of contributions	26,893,733	31,304,241
Transfers to Public Service Superannuation Account (Treasury Board)	898,161	795,019
	1,299,467,383	1,201,232,868
Closing balance	32,021,514,134	29,578,643,755

Royal Canadian Mounted Police Superannuation Account

This account is operated under the *Royal Canadian Mounted Police Superannuation Act*.

No actuarial liability adjustment was made in either 1992-93 or 1993-94 as a result of actuarial reviews.

TABLE 7.8

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT

	1993-94	1992-93
	\$	\$
Opening balance	5,491,456,788	4,890,969,763
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	60,296,183	61,107,566
Transfers from other pensions funds	589,955	490,674
Contributions by the Government	125,972,405	119,666,571
Interest	587,329,582	532,419,903
	774,188,125	713,684,714
	6,265,644,913	5,604,654,477
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	125,516,035	110,696,480
Return of contributions	1,354,088	1,880,084
Cash termination allowance and gratuities	64,581	187,764
Transfers to other pension funds	109,675	172,151
Interest on returns of contributions	186,551	261,210
	127,230,930	113,197,689
Closing balance	6,138,413,983	5,491,456,788

TABLE 7.9

MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	1993-94	1992-93
	\$	\$
Opening balance	213,666,592	199,829,636
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	944,626	945,274
Arrears of principal, interest and mortality insurance	104,017	97,246
Government contributions—		
Current	2,064,761	2,131,335
Interest	21,882,703	20,493,768
	24,996,107	23,667,623
	238,662,699	223,497,259

PAYMENTS AND OTHER CHARGES—

Annual allowances	12,084,079	9,813,446
Withdrawal allowances	1,734,079	16,873
Interest on withdrawals	117,997	348
	13,936,155	9,830,667
Closing balance	224,726,544	213,666,592

Members of Parliament Retirement Compensation Arrangements Account

This account was established by the *Members of Parliament Retiring Allowances Act*, to provide for benefits in respect of pension credits accrued by Members of Parliament which are not payable out of the Members of Parliament Retiring Allowances Account. Benefits are also available to the surviving spouse and/or dependent children of Members.

TABLE 7.10

MEMBERS OF PARLIAMENT RETIREMENT COMPENSATION ARRANGEMENTS ACCOUNT

	1993-94	1992-93
	\$	\$
Opening balance	9,996,665	3,185,053
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	1,553,821	1,548,519
Government contributions—		
Current	10,394,866	11,038,414
Interest	1,487,793	806,119
	13,436,480	13,393,052
	23,433,145	16,578,105
PAYMENTS AND OTHER CHARGES—		
Annual allowances	391,546	61,148
Refundable tax remitted to Revenue Canada	6,637,345	6,516,391
Withdrawals	571,762	
Other amounts payable		3,901
	7,600,653	6,581,440
Closing balance	15,832,492	9,996,665

Members of Parliament Retiring Allowances Account

This account was established by the *Members of Parliament Retiring Allowances Act*, to provide pension benefits to eligible Members of Parliament who contributed to the plan. "Member" means a Member of the Senate or the House of Commons. Benefits are also available to the surviving spouse and/or dependent children of Members who served on or after April 9, 1963 and contributed under the Act.

Supplementary Retirement Benefits Account

This account was established by the *Supplementary Retirement Benefits Act*, to provide for pension benefits increases resulting from changes in the Consumer Price Index.

The Account continues to provide for the payments of increased pension benefits resulting from indexation for pensions of life senators, federally appointed judges, and recipients of pensions under various Continuation Acts and other Acts.

TABLE 7.11

SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT

	Royal Canadian Mounted Police		Parliament		Others ⁽¹⁾		Total	
	1993-94	1992-93	1993-94	1992-93	1993-94	1992-93	1993-94	1992-93
	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance	4,521,921	4,209,090	73,424	63,642	27,994,513	23,740,789	32,589,858	28,013,521
RECEIPTS AND OTHER CREDITS—								
Employee contributions—								
Government			1,394	2,316	1,391,310	1,196,275	1,392,704	1,198,591
Matching contributions—								
Government			1,394	2,316	1,263,803	1,196,305	1,265,197	1,198,621
Interest	303,836	328,743	4,980	5,150	1,453,249	1,916,060	1,762,065	2,249,953
	303,836	328,743	7,768	9,782	4,108,362	4,308,640	4,419,966	4,647,165
	4,825,757	4,537,833	81,192	73,424	32,102,875	28,049,429	37,009,824	32,660,686
PAYMENTS AND OTHER CHARGES—								
Annuities		15,912			66,099	54,916	66,099	70,828
Closing balance	4,825,757	4,521,921	81,192	73,424	32,036,776	27,994,513	36,943,725	32,589,858

⁽¹⁾ Includes all federally appointed judges, lieutenant governors and diplomatic services.

Allowance for the Actuarial Liability for Pensions

This account records the accumulated amortization of any shortfall or excess of the superannuation accounts over the pension liability.

As a result of the annual actuarial valuations for accounting purposes, the pension liability was found to be \$13,640 million lower than the balance of the superannuation accounts.

Estimation adjustments of \$1,435 million (\$1,200 million in 1993) due to experience gains and losses and change in actuarial assumptions were amortized to this account and reduced the expenditures of the year. The unamortized estimation adjustments of \$14,200 million (\$12,400 million in 1993) will be amortized to the provision and will reduce expenditures of future years.

The following table provides details of this allowance at March 31:

	(in millions of dollars)	
	1994	1993
Allowance, beginning of year	2,000	3,200
Less: amortization of estimation adjustments	1,435	1,200
Allowance, end of year	565	2,000

Government Annuities Account

This account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities in 1975. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of Government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenue.

During the year, debts totalling \$9,802 related to overpayments, were written off pursuant to Employment and Immigration Vote 6b, *Appropriation Act No. 3, 1993-94*.

Deposit and Trust Accounts

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain moneys that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show the Government's net liability.

Table 7.12 presents a summary of the balances and transactions in deposit and trust accounts.

TABLE 7.12

DEPOSIT AND TRUST ACCOUNTS

	April 1/1993	Receipts and other credits	Payments and other charges	March 31/1994
	\$	\$	\$	\$
Deposit accounts—				
Agriculture—				
Canadian Dairy Commission account	18,263,154	544,576,962	545,609,277	17,230,839
Guarantee deposits	3,187	4,800	7,051	936
	18,266,341	544,581,762	545,616,328	17,231,775
Communications—				
Canadian Museum of Civilization—				
Deposit account ⁽¹⁾	301		301	
Payroll account	10,413		10,413	
	10,714		10,714	
Canadian Museum of Nature—				
Deposit account ⁽¹⁾	-9,443	9,443		
	1,271	9,443	10,714	
Energy, Mines and Resources—				
Guarantee deposits—Oil and gas	5,411,500	716,408		6,127,908
Less: securities held in trust	5,383,600		712,688	6,096,288
	27,900	716,408	712,688	31,620
External Affairs—				
Fairs and missions	280,595	4,584,535	4,503,145	361,985
Finance—				
Canada Development Investment Corpora- tion—				
Canadair Limited	10,000,000			10,000,000
Crown corporations' surplus moneys—				
St Lawrence Seaway Authority, The	13,000,000			13,000,000
	23,000,000			23,000,000
Indian Affairs and Northern Development—				
Field British Columbia and Yukon Operations of the				
Northern Canada Power Commission	1,070,321		27,733	1,042,588
Guarantee deposits	4,951,018	12,854,227	6,701,538	11,103,707
Less: securities held in trust	4,106,951	4,959,909	9,269,068	8,416,110
	844,067	17,814,136	15,970,606	2,687,597
Guarantee deposits—Oil and gas	15,652,417	257,125	400,000	15,509,542
Less: securities held in trust	15,425,772	400,000	257,125	15,282,897
	226,645	657,125	657,125	226,645
Guarantee deposits—Reserve resources	553,304	119,910	10,692	662,522
	2,694,337	18,591,171	16,666,156	4,619,352
Justice—				
Supreme Court of Canada—				
Security for costs	250,085	26,489	7,712	268,862
Tax Court of Canada—				
Security for costs	7,720	7,700		15,420
	257,805	34,189	7,712	284,282
National Revenue—				
Customs and Excise—				
Guarantee deposits	8,359,904	2,422,625	1,605,679	9,176,850
Less: securities held in trust	4,234,300	1,014,000	539,000	3,759,300
	4,125,604	3,436,625	2,144,679	5,417,550
Temporary deposits received from importers	728,230		105,875	622,355
Less: deposits in special bank accounts	728,230	105,875		622,355
		105,875	105,875	
	4,125,604	3,542,500	2,250,554	5,417,550
Privy Council—				
Chief Electoral Officer—Candidates' election deposits		2,156,400	2,107,300	49,100

TABLE 7.12

DEPOSIT AND TRUST ACCOUNTS—*Concluded*

	April 1/1993	Receipts and other credits	Payments and other charges	March 31/1994
	\$	\$	\$	\$
Secretary of State—				
Employment and Immigration (Immigration Program)—				
General security deposits	121,776	55,913	9,512	168,177
Immigration guarantee fund	11,808,441	6,691,682	4,936,653	13,563,470
Less: securities held in trust	45,000	45,000		
	11,763,441	6,736,682	4,936,653	13,563,470
	11,885,217	6,792,595	4,946,165	13,731,647
Supply and Services—				
Contractors' security deposits (departments and agencies)—				
Bonds	24,134,231	33,485,623	33,062,757	24,557,097
Less: securities held in trust	24,134,231	41,024,750	41,447,616	24,557,097
		74,510,373	74,510,373	
Cash	16,869,024	15,351,995	17,171,819	15,049,200
Certified cheques	1,655,747	20,000	77,000	1,598,747
Less: securities held in trust	1,655,747	57,000		1,598,747
		77,000	77,000	
Seized property—Cash		3,186,322	2,280,041	906,281
Public Works—				
Queens Quay West Land Corporation capital account ⁽¹⁾ ...	152,092	156,141	232,104	76,129
	17,021,116	93,281,831	94,271,337	16,031,610
Total	77,560,186	674,290,834	671,092,099	80,758,921
Less: consolidation adjustment ⁽¹⁾	153,363	77,234		76,129
Total deposit accounts	77,406,823	674,368,068	671,092,099	80,682,792
Trust accounts—				
Finance—				
Halifax 1917 explosion pension account	565,615	21,054	96,064	490,605
Indian Affairs and Northern Development—				
Indian band funds—				
Capital accounts, Table 7.13	763,170,712	68,653,038	57,331,190	774,492,560
Revenue accounts, Table 7.14	95,591,494	77,707,619	78,986,864	94,312,249
	858,762,206	146,360,657	136,318,054	868,804,809
Indian estate accounts	8,023,365	3,647,455	4,906,620	6,764,200
Less: securities held in trust	113	113		
	8,023,252	3,647,568	4,906,620	6,764,200
Indian savings accounts	175,022,648	14,344,554	21,348,290	168,018,912
	1,041,808,106	164,352,779	162,572,964	1,043,587,921
National Defence—				
Estates—Armed services	638,853	2,545,073	2,934,260	249,666
Solicitor General—				
Canadian Security Intelligence Service—				
Meritorious graduate awards	19,209	840		20,049
Scholastic awards	16,444	711	1,000	16,155
Correctional Service—				
Inmates' trust fund	5,865,274	25,633,190	25,093,180	6,405,284
Royal Canadian Mounted Police—				
Benefit trust fund	2,558,091	202,588	167,928	2,592,751
	8,459,018	25,837,329	25,262,108	9,034,239
Veterans Affairs—				
Administered trust accounts	12,060,094	3,781,236	6,167,762	9,673,568
Estates fund	1,053,908	1,051,897	1,318,512	787,293
Less: securities held in trust	20	20		
	1,053,888	1,051,917	1,318,512	787,293
Veterans administration and welfare trust fund	1,084,150	1,900,325	1,200,276	1,784,199
Less: securities held in trust	2,000			2,000
	1,082,150	1,900,325	1,200,276	1,782,199
	14,196,132	6,733,478	8,686,550	12,243,060
Total trust accounts	1,065,667,724	199,489,713	199,551,946	1,065,605,491
Total deposit and trust accounts	1,143,074,547	873,857,781	870,644,045	1,146,288,283

⁽¹⁾ Additional information on consolidated Crown corporations is provided in Section 5 of this volume and in the audited financial statements (Section 1 of this volume).

Canadian Dairy Commission account

The Canadian Dairy Commission is a Crown corporation listed in Part I of Schedule III of the *Financial Administration Act*, and uses the Consolidated Revenue Fund for banking purposes. This account was established by section 15 of the *Canadian Dairy Commission Act*, to record the Government's liability to the Commission.

Guarantee deposits—Agriculture

This account was established to record bonds deposited as guarantees required by the *Canada Agricultural Products Act* and the Licensing and Arbitration Regulations.

Deposit account—Canadian Museum of Civilization

This account was established pursuant to section 21 of the *Financial Administration Act*, to record moneys received by the Canadian Museum of Civilization by way of gift, bequest or otherwise, interest on securities, rent or sales of any real property acquired by the Corporation by way of gift, bequest or otherwise, in accordance with section 9(1)(l) of the *Museums Act*. The account is charged with amounts to be expended for the purpose for which such money or property were given, bequeathed or otherwise made available to the Corporation.

During the year, this account was closed.

Payroll account

The Canadian Museum of Civilization is a Crown corporation listed in Part I of Schedule III of the *Financial Administration Act*.

This account recorded the Government's liability to the Corporation.

During the year, this account was closed.

Deposit account—Canadian Museum of Nature

This account was established pursuant to section 21 of the *Financial Administration Act*, to record moneys received by the Canadian Museum of Nature by way of gift, bequest or otherwise, interest on securities, rent or sales of any real property acquired by the Corporation by way of gift, bequest or otherwise, in accordance with section 12(s) of the *Museums Act*. The account was charged with amounts to be expended for the purpose for which such money or property were given, bequeathed or otherwise made available to the Corporation.

During the year, this account was closed.

Guarantee deposits—Oil and gas—Energy, Mines and Resources

This account was established pursuant to section 21 of the *Financial Administration Act*, to record securities in the form of cash, promissory notes, and bonds which are required to be issued to, and held by the Government of Canada pursuant to an Exploration Licence in accordance with section 24 of the *Canada Petroleum Resources Act*. These securities are a performance guarantee that the agreed exploration will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Fairs and missions

This account was established pursuant to section 21 of the *Financial Administration Act*, to record deposits which may be refunded, in part or in total, in accordance with contractual agreements concerning the participation of Canadian sector enterprises at international trade fairs.

Canadair Limited—Canada Development Investment Corporation

This account was established pursuant to section 129(1) of the *Financial Administration Act*. This special purpose money is to be used to meet costs incurred on the sale of Canadair and demand for payment by Bombardier pursuant to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with the sale of the shares of Canadair.

Crown corporations' surplus moneys

These accounts were established pursuant to section 129(1) of the *Financial Administration Act*, to record moneys received from Crown corporations as directed by the Minister of Finance with the concurrence of the appropriate Minister. Interest can be paid in accordance with and at rates fixed by the Minister of Finance with the approval of the Governor in Council.

Field British Columbia and Yukon Operations of the Northern Canada Power Commission

This account was established pursuant to section 21 of the *Financial Administration Act*, to record amounts deposited by the Northern Canada Power Commission to reimburse liabilities pertaining to Field British Columbia and Yukon Operations of the Northern Canada Power Commission.

Guarantee deposits—Indian Affairs and Northern Development

This account was established pursuant to section 21 of the *Financial Administration Act*, to record cash and securities deposited as guarantees for oil, mineral and timber rights and licences, pursuant to section 8 of the *Arctic Waters Pollution Prevention Act*, section 13(3) of the *Northern Inland Waters Act* and various regulations under the *Territorial Lands Act*. Interest is not allowed on cash deposits.

Guarantee deposits—Oil and gas—Indian Affairs and Northern Development

This account was established pursuant to section 21 of the *Financial Administration Act*, to record securities in the form of cash, promissory notes, letters of credit and letters of guarantee which are required to be issued to, and held by the Government of Canada pursuant to a signed Exploration Agreement in accordance with section 74 of the *Canada Petroleum Resources Act*. These securities are a performance guarantee that the agreed exploration will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Guarantee deposits—Reserve resources

This account was established pursuant to section 21 of the *Financial Administration Act*, to record cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources, in accordance with the various regulations made under section 57 of the *Indian Act*.

Security for costs—Supreme Court of Canada

This account was established pursuant to section 21 of the *Financial Administration Act*, to record security to the value of \$500 deposited by the Appellant with the Registrar of the Supreme Court of Canada in accordance with section 60(1)(b) of the *Supreme Court Act*. As per section 66 of the Rules of the Supreme Court of Canada, interest is paid on money deposited as security.

Security for costs—Tax Court of Canada

This account was established pursuant to section 21 of the *Financial Administration Act*, to record moneys paid into the Federal Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held in trust pending payment of such moneys, in accordance with a judgement of the Court.

Guarantee deposits—Customs and Excise

This account was established pursuant to section 21 of the *Financial Administration Act*, to record cash and securities required to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees pursuant to the *Customs Act* and the *Excise Tax Act*.

Temporary deposits received from importers

This account was established pursuant to section 21 of the *Financial Administration Act*, to record temporary security deposits received from importers to ensure compliance with various departmental (Customs and Excise) regulations regarding temporary entry of goods.

Candidates' election deposits

This account was established pursuant to section 21 of the *Financial Administration Act*, to record candidates' election deposits, received in respect of a general election or by-election, less amounts refunded to candidates, or transferred to non-tax revenue, pursuant to the *Canada Election Act*.

During the year, \$731,500 was transferred to non-tax revenue.

General security deposits

This account was established pursuant to section 21 of the *Financial Administration Act*, to receive general security deposits from transportation companies in accordance with section 92(1) of the *Immigration Act*.

Immigration guarantee fund

This account was established by sections 18, 23, 92 and 103 of the *Immigration Act*, to record amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

Contractors' security deposits

This account was established pursuant to section 21 of the *Financial Administration Act*, to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

Seized property—Cash

This account was established pursuant to the *Seized Property Management Act* to record cash forfeited which is required to be held by the Minister of Supply and Services until disbursement.

Queens Quay West Land Corporation capital account

This account was established pursuant to section 21 of the *Financial Administration Act*, to record funds received from and held for Queens Quay West Land Corporation (formerly Harbourfront Corporation) regarding moneys derived from the capitalized leasing, sale or resale of lands or development rights.

Halifax 1917 explosion pension account

This account was established by section 5(1) of the *Halifax Relief Commission Pension Continuation Act*, to provide for the continuation of pensions, grants and allowances following the dissolution of the Halifax Relief Commission.

Indian band funds

This account was established pursuant to section 21 of the *Financial Administration Act*, to record moneys belonging to Indian bands throughout Canada pursuant to sections 61 to 69 of the *Indian Act*.

TABLE 7.13**INDIAN BAND FUNDS—CAPITAL ACCOUNTS**

	1993-94	1992-93
	\$	\$
Opening balance	763,170,712	753,329,423
RECEIPTS AND OTHER CREDITS—		
Oil royalties	10,265,858	11,487,710
Gas royalties	39,624,767	32,247,739
British Columbia agreement	172,117	161,806
Land and other claim settlements	2,180,069	
Sundries	16,410,227	29,561,135
	68,653,038	73,458,390
	831,823,750	826,787,813
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	3,179,298	4,640,298
Transfer pursuant to section 64 of the Indian Act	47,076,135	39,831,483
Sundries	7,075,757	19,145,320
	57,331,190	63,617,101
Closing balance	774,492,560	763,170,712

TABLE 7.14

INDIAN BAND FUNDS—REVENUE ACCOUNTS

	1993-94	1992-93
	\$	\$
Opening balance	95,591,494	95,903,590
RECEIPTS AND OTHER CREDITS—		
Government interest	62,790,210	70,691,267
Land and other claim settlements	450,000	20,629,101
Sundries	14,467,409	12,772,100
	77,707,619	104,092,468
	173,299,113	199,996,058
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	1,844,335	606,125
Transfer pursuant to section 69 of the Indian Act	72,696,693	99,004,277
Sundries	4,445,836	4,794,162
	78,986,864	104,404,564
Closing balance	94,312,249	95,591,494

Indian estate accounts

These accounts were established pursuant to section 21 of the *Financial Administration Act*, to record the estates of deceased Indians, minor Indian children who have guardians, or mentally incompetent Indians pursuant to sections 42 to 51 of the *Indian Act*.

Indian savings accounts

These accounts were established pursuant to section 21 of the *Financial Administration Act*, to record the savings accounts maintained for individual Indians pursuant to section 52 of the *Indian Act*.

Estates—Armed services

This account was established pursuant to section 21 of the *Financial Administration Act*, to record the service estates of deceased members of the Canadian Forces pursuant to section 42 of the *National Defence Act*. Net assets of estates are distributed to legal heirs under the administration of the Judge Advocate General, in his capacity as Director of Estates.

Meritorious graduate awards

This account was established pursuant to section 21 of the *Financial Administration Act*, to record a donation of \$11,000 to be used for the presentation of meritorious awards to graduating employees.

Scholastic awards

This account was established pursuant to section 21 of the *Financial Administration Act*, to record a donation of \$15,000 to be used for the presentation of scholarship awards to children of employees of the Canadian Security Intelligence Service to encourage university studies.

Inmates' trust fund

Pursuant to section 111 of the Corrections and Conditional Release Regulations, this account is credited with moneys received from inmates at the time of incarceration, net earnings of inmates from employment inside institutions, moneys received for inmates while in custody, moneys received from sales of hobbycraft, money earned through work while on day parole, and interest. Payments to assist in the reformation and rehabilitation of inmates are charged to this account.

Benefit trust fund

This account was established by section 23 of the *Royal Canadian Mounted Police Act*, to record moneys received by personnel of the Royal Canadian Mounted Police, in connection with the performance of duties, over and above their pay and allowances.

Administered trust accounts

Pursuant to section 41 of the *Pension Act* and section 15 of the *War Veterans Allowance Act*, these accounts are under the jurisdiction of the Canadian Pension Commission and the Department of Veterans Affairs. Moneys held in these accounts include: (a) pensions placed under the administration of the Canadian Pension Commission; (b) war veterans and civilian war allowances placed under the administration of the Department of Veterans Affairs; and, (c) benefits from other sources such as Old Age Security, Guaranteed Income Supplement or Canada Pension Plan, placed under administration with the consent of the client. These persons have demonstrated the inability to manage their own affairs.

Payments are made out of the accounts, to provide food, shelter, clothing, comforts and other necessities.

Estates fund

This account was established pursuant to section 21 of the *Financial Administration Act*, to record the proceeds from the estates of those veterans who died while receiving hospital treatment or institutional care, and for those veterans whose funds had been administered by the Government, in accordance with sections 5, 6 and 7 of the Veterans' Estates Regulations. Individual accounts are maintained and payments are made to beneficiaries pursuant to the Payments to Estates Regulations.

Veterans administration and welfare trust fund

This account was established pursuant to section 21 of the *Financial Administration Act*, to record the following moneys: (a) donations, legacies, gifts, bequests, etc, received, to be disbursed for the benefit of veterans or their dependents under certain conditions, and for the benefit of patients in institutions, in accordance with section 9 of the Guardianship of Veterans' Property Regulations; and, (b) donations, legacies, gifts, bequests, etc, received by the Canadian Pension Commission, to be disbursed for the use of pensioners or dependents in distressed circumstances.

Provincial Tax Collection Agreements Account

This account records income taxes collected by the Government of Canada on behalf of provinces and territories participating in the joint-collection provision of the *Federal-Provincial Fiscal Arrangements Act*, and related payments made to them.

Under the *Federal-Provincial Fiscal Arrangements Act*, the Government of Canada is empowered to enter into agreements with provincial and territorial governments, to collect income taxes on their behalf, and to make payments to them with respect to such taxes.

The Government of Canada entered into agreements with provinces and territories (Quebec excepted), to collect individual income tax, and, with provinces and territories (Ontario and Quebec excepted), to collect corporation income tax, and, to pay in equal monthly instalments to such provinces and territories, the estimated revenue to be produced by the respective provincial and territorial taxes.

Because the Public Accounts reports information on a April to March fiscal year basis and because tax information is calculated on a calendar year basis, there can be transactions related to three or four tax years during any given fiscal year. For example, during a fiscal year the Minister of Finance makes current payments, based on estimates, for two calendar years (April to December and January to March). During this period, it is also necessary to make payments or adjustments related to final determinations of tax revenues, rebates and credits for the previous two tax years.

Table 7.15 presents detailed information of the transactions, accumulated balances and the net position of the revenues collected and the payments made to the provinces and territories on a tax year basis for both corporation and personal income taxes.

TABLE 7.15

PROVINCIAL TAX COLLECTION AGREEMENTS ACCOUNT

	April 1/1993	Receipts and other credits	Payments and other charges	March 31/1994
	\$	\$	\$	\$
Personal income taxes collected by National				
Revenue—Taxation for 1991	24,436,128,367		1,944	24,436,126,423
Less: payments to provinces and territories—				
Newfoundland	463,624,617	15,841,745	6,000	447,788,872
Prince Edward Island	101,570,706			101,570,706
Nova Scotia	941,195,384	38,002,178		903,193,206
New Brunswick	652,221,916			652,221,916
Ontario	13,882,719,409	492,571,725		13,390,147,684
Manitoba	1,057,450,672	44,217,425		1,013,233,247
Saskatchewan	1,008,727,209	18,198,330		990,528,879
Alberta	2,882,565,016			2,882,565,016
British Columbia	3,966,461,050			3,966,461,050
Yukon	27,350,061			27,350,061
Northwest Territories	61,065,786			61,065,786
	25,044,951,826	608,831,403	6,000	24,436,126,423
Net collections or overpayments (-) of personal income taxes for 1991	-608,823,459	608,831,403	7,944	
Personal income taxes collected by National				
Revenue—Taxation for 1992	25,623,915,000	8,909,464	1,346,574,352	24,286,250,112
Less: payments to provinces and territories—				
Newfoundland	475,360,000	6,000	744,741	476,098,741
Prince Edward Island	106,779,000		149,450	106,928,450
Nova Scotia	924,316,000		10,974,691	935,290,691
New Brunswick	670,722,000	7,744,322		662,977,678
Ontario	14,714,408,000	1,287,848,789		13,426,559,211
Manitoba	1,211,099,000	130,815,957		1,080,283,043
Saskatchewan	1,081,190,382	19,147,954		1,062,042,428
Alberta	2,929,495,618	144,572,824		2,784,922,794
British Columbia	4,222,182,000	69,255,084		4,152,926,916
Yukon	27,626,000		2,369,374	29,995,374
Northwest Territories	61,931,000		991,561	62,922,561
	26,425,109,000	1,659,390,930	15,229,817	24,780,947,887
Net collections or overpayments (-) of personal income taxes for 1992	-801,194,000	1,668,300,394	1,361,804,169	-494,697,775

TABLE 7.15

PROVINCIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Continued*

	April 1/1993	Receipts and other credits	Payments and other charges	March 31/1994
	\$	\$	\$	\$
Personal income taxes collected by National				
Revenue—Taxation for 1993	4,918,929,000	23,473,488,000	479,201,000	27,913,216,000
Less: payments to provinces and territories—				
Newfoundland	76,965,000		445,122,000	522,087,000
Prince Edward Island	16,156,000		98,888,000	115,044,000
Nova Scotia	139,622,000		814,606,000	954,228,000
New Brunswick	100,898,000		630,087,000	730,985,000
Ontario	2,293,844,000		13,599,920,000	15,893,764,000
Manitoba	182,329,000		1,095,742,000	1,278,071,000
Saskatchewan	168,770,000		990,023,000	1,158,793,000
Alberta	438,445,000		2,550,921,000	2,989,366,000
British Columbia	654,913,000		3,988,712,000	4,643,625,000
Yukon	4,256,000		30,344,000	34,600,000
Northwest Territories	9,688,000		56,192,000	65,880,000
	4,085,886,000		24,300,557,000	28,386,443,000
Net collections or overpayments (-) of personal income taxes for 1993	833,043,000	23,473,488,000	24,779,758,000	-473,227,000
Personal income taxes collected by National				
Revenue—Taxation for 1994		4,469,848,000		4,469,848,000
Less: payments to provinces and territories—				
Newfoundland			77,056,000	77,056,000
Prince Edward Island			16,940,000	16,940,000
Nova Scotia			144,067,000	144,067,000
New Brunswick			110,740,000	110,740,000
Ontario			2,438,289,000	2,438,289,000
Manitoba			185,584,000	185,584,000
Saskatchewan			167,727,000	167,727,000
Alberta			436,205,000	436,205,000
British Columbia			692,790,000	692,790,000
Yukon			5,320,000	5,320,000
Northwest Territories			9,996,000	9,996,000
			4,284,714,000	4,284,714,000
Net collections or overpayments (-) of personal income taxes for 1994		4,469,848,000	4,284,714,000	185,134,000
Total personal income taxes on hand	-576,974,459	30,220,467,797	30,426,284,113	-782,790,775
Corporation income taxes collected by National				
Revenue—Taxation for 1992	885,036,000	200,385,299	9,061,996	1,076,359,303
Less: payments to provinces and territories—				
Newfoundland	44,538,000	3,619,806	2,849,065	43,767,259
Prince Edward Island	12,002,000		2,580,972	14,582,972
Nova Scotia	58,472,000	13,338,606	1,813,915	46,947,309
New Brunswick	72,768,000		7,744,322	80,512,322
Quebec			26,135,326	26,135,326
Ontario			55,543,014	55,543,014
Manitoba	112,055,000	18,335,969	5,351,928	99,070,959
Saskatchewan	87,952,000		15,147,954	103,099,954
Alberta		787,199	12,474,081	11,686,882
British Columbia	504,475,000		66,034,218	570,509,218
Yukon	3,813,000		2,731,649	6,544,649
Northwest Territories	23,661,000	6,135,144	433,583	17,959,439
	919,736,000	42,216,724	198,840,027	1,076,359,303
Net collections or overpayments (-) of corporation income taxes for 1992	-34,700,000	242,602,023	207,902,023	

TABLE 7.15

PROVINCIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Concluded*

	April 1/1993	Receipts and other credits	Payments and other charges	March 31/1994
	\$	\$	\$	\$
Corporation income taxes collected by National Revenue—Taxation for 1993	304,792,000	746,984,000	4,787,000	1,046,989,000
Less: payments to provinces and territories—				
Newfoundland	3,628,000		35,576,000	39,204,000
Prince Edward Island	1,044,000		11,430,000	12,474,000
Nova Scotia	7,384,000		80,827,000	88,211,000
New Brunswick	6,794,000		74,358,000	81,152,000
Manitoba	12,752,000		139,589,000	152,341,000
Saskatchewan	10,106,000		108,215,000	118,321,000
Alberta				
British Columbia	51,988,000		579,381,000	631,369,000
Yukon	312,000		4,417,000	4,729,000
Northwest Territories	2,876,000		31,473,000	34,349,000
	96,884,000		1,065,266,000	1,162,150,000
Net collections or overpayments (-) of corporation income taxes for 1993	207,908,000	746,984,000	1,070,053,000	-115,161,000
Corporation income taxes collected by National Revenue—Taxation for 1994		452,462,000		452,462,000
Less: payments to provinces and territories—				
Newfoundland			3,730,000	3,730,000
Prince Edward Island			1,222,000	1,222,000
Nova Scotia			6,672,000	6,672,000
New Brunswick			7,646,000	7,646,000
Manitoba			13,028,000	13,028,000
Saskatchewan			10,934,000	10,934,000
Alberta				
British Columbia			63,468,000	63,468,000
Yukon			760,000	760,000
Northwest Territories			2,042,000	2,042,000
			109,502,000	109,502,000
Net collections or overpayments (-) of corporation income taxes for 1994		452,462,000	109,502,000	342,960,000
Total corporation income taxes on hand	173,208,000	1,442,048,023	1,387,457,023	227,799,000
Subtotal	-403,766,459	31,662,515,820	31,813,741,136	-554,991,775
Amount transferred to loans, investments and advances— Provincial and territorial governments ⁽¹⁾	403,766,459	554,991,775	403,766,459	554,991,775
Total		32,217,507,595	32,217,507,595	

⁽¹⁾ Since both the opening and closing balances of the Provincial Tax Collection Agreements Account are in a debit position, such balances have been transferred, for reporting purposes, to loans, investments and advances—Provincial and territorial governments. Further details are provided in Table 6.11 (Section 6 of this volume).

Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government, such as insurance, death benefit and pension accounts.

Table 7.16 presents a summary of the balances and transactions for all other specified purpose accounts.

TABLE 7.16

OTHER SPECIFIED PURPOSE ACCOUNTS

	April 1/1993	Receipts and other credits	Payments and other charges	March 31/1994
	\$	\$	\$	\$
Insurance and death benefit accounts—				
Finance—				
Office of the Superintendent of Financial Institutions—				
Civil service insurance fund	10,510,813	254,120	598,083	10,166,850
National Defence—				
Regular forces death benefit account,				
Table 7.17	150,769,994	27,093,720	21,088,931	156,774,783
Treasury Board—				
Public Service death benefit account,				
Table 7.18	938,919,520	173,102,782	84,145,200	1,027,877,102
Veterans Affairs—				
Returned soldiers' insurance fund	429,458		49,545	379,913
Veterans insurance fund	17,966,884	452,844	1,047,180	17,372,548
	18,396,342	452,844	1,096,725	17,752,461
Total insurance and death benefit accounts	1,118,596,669	200,903,466	106,928,939	1,212,571,196
Pension accounts—				
Employment and Immigration—				
Annuities agents' pension account	14,152	11,979	11,837	14,294
Solicitor General—				
Royal Canadian Mounted Police—				
Dependants' pension fund	22,649,767	2,371,972	1,070,348	23,951,391
Treasury Board—				
Locally-engaged contributory pension				
account		266,324	266,324	
Total pension accounts	22,663,919	2,650,275	1,348,509	23,965,685
Other accounts—				
Agriculture—				
Agriculture development workshops	-25,641	1,008,046	952,801	29,604
Canada/British Columbia agri-food development				
projects	40,100	200,624	236,512	4,212
Canada/Manitoba partnership				
agreement on municipal water				
infrastructure for rural economic				
diversification	1,558,194	7,349,962	6,085,281	2,822,875
Net Income Stabilization Account	301,349,874	243,979,299	136,004,244	409,324,929
Shared-cost agreements—				
Research	2,468,426	8,213,051	6,984,250	3,697,227
	305,390,953	260,750,982	150,263,088	415,878,847
Communications—				
Shared-cost agreements—Conferences				
and training	19,841	346	7,053	13,134
Shared-cost/joint project agreements	24,650	1,151,729	325,672	850,707
Environment (Parks Program)—				
Forks sculpture contest account	6,268			6,268
Mackenzie King trust account	287,779	16,403	17,505	286,677
Miscellaneous projects deposits	8,368	1,682,813	1,615,553	75,628
Canadian Film Development				
Corporation—				
Advance account ⁽¹⁾	11,297,233	33,326,967	29,329,715	15,294,485
	11,644,139	36,178,258	31,295,498	16,526,899
Employment and Immigration—				
Canadian jobs strategy program	20,541		20,824	-283
Summer employment—Experience development program		708,323	708,446	-123

TABLE 7.16

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/1993	Receipts and other credits	Payments and other charges	March 31/1994
	\$	\$	\$	\$
Labour—				
Fair wages suspense account	1,422	5,485	4,048	2,859
Labour standards suspense account	553,280	308,651	62,440	799,491
	575,243	1,022,459	795,758	801,944
Energy, Mines and Resources—				
Atomic Energy of Canada Limited regional seismic monitoring station	58,640	69,968	126,764	1,844
Continental geoscience division—Ontario Hydro	7,825	18,500	14,347	11,978
International Energy Agency—implementing agreement	129,239	36,560	151,213	14,586
Market development incentive payments—Alberta	21,056,748		3,153,988	17,902,760
NYSERDA—Diesel technology Research and Development	78,990		78,990	
Ocean Drilling Program—Australia		1,153,534	1,153,534	
Shared-cost agreements—Research	122,916	907,183	613,044	417,055
Shared-cost projects	1,083,118	7,103,436	5,217,970	2,968,584
Forestry—				
Miscellaneous projects deposits	921,055	2,758,864	1,571,899	2,108,020
	23,458,531	12,048,045	12,081,749	23,424,827
Environment—				
Miscellaneous projects deposits	3,752,090	6,636,637	6,319,297	4,069,430
Public participation funding program	17,411			17,411
	3,769,501	6,636,637	6,319,297	4,086,841
External Affairs—				
Canada Foundation account	272,825	54,493	13,620	313,698
Less: securities held in trust	256,750	280,150	303,550	280,150
deposits in a special bank account	16,075	293,770	311,243	33,548
		628,413	628,413	
Financial assistance to Canadians abroad	150,062	1,075,632	1,035,441	190,253
Funds from non-governmental organizations	294,238	2,206,967	2,079,702	421,503
Paris air show	564,301	207,085	715,225	56,161
Shared-cost projects	546,606	1,220,994	1,272,459	495,141
Canadian Institute for International Peace and Security—				
Other outstanding liabilities	594,672	143	103,680	491,135
Canadian International Development Agency—				
Guarantee deposits	74,025		74,025	
Shared-cost projects—International conferences		47,982		47,982
International Joint Commission—				
Virtual Elimination Task Force (V.E.T.F.)—				
Economic Subgroup	77,083		77,083	
	2,300,987	5,387,216	5,986,028	1,702,175
Finance—				
Common school funds—Ontario and Quebec	2,677,771			2,677,771
Foreign claims fund	182,959			182,959
War claims fund—World				
War II	4,214	22		4,236
	2,864,944	22		2,864,966
Fisheries and Oceans—				
Federal/provincial cost-sharing agreements	603,961	5,705,254	6,160,867	148,348
Miscellaneous projects deposits	1,128,241	3,119,475	2,798,866	1,448,850
Sales of seized assets		122,241	77,520	44,721
	1,732,202	8,946,970	9,037,253	1,641,919
Indian Affairs and Northern Development—				
Fines—Indian Act	414,179	49,345	20,287	443,237
Indian agencies revenue trust bank accounts	203,974	6,074,645	5,872,455	406,164
Less: deposits in special bank accounts	203,974	6,074,645	5,872,455	406,164
Indian band funds—				
Shares and certificates	20,000			20,000
Less: securities held in trust	20,000			20,000

TABLE 7.16

OTHER SPECIFIED PURPOSE ACCOUNTS—Continued

	April 1/1993	Receipts and other credits	Payments and other charges	March 31/1994
	\$	\$	\$	\$
Indian compensation funds	182,160		68,566	113,594
Indian moneys suspense account	20,894,670	19,158,898	22,505,978	17,547,590
Indian special accounts	1,254,298	175,433	300,893	1,128,838
1924 Ontario lands agreement	8,568,166	663,030		9,231,196
Treaty Land Entitlement (Saskatchewan) Fund	31,313,473	18,577,808	9,612,344	8,965,464
		38,624,514	32,508,068	37,429,919
Industry, Science and Technology—				
Miscellaneous shared-cost agreements	211,566	234,320	207,370	238,516
Consumer and Corporate Affairs—				
Income from Patent Cooperation				
Treaty	8,498	2,608,948	2,595,833	21,613
Income from securities in trust—Bankruptcy and				
Insolvency Act	80,682	3,167		83,849
Securities in trust—Bankruptcy and Insolvency Act	31,266			31,266
Less: securities held in trust	31,266			31,266
Unclaimed dividends and undistributed assets—				
Bankruptcy and Insolvency Act	1,428,323	1,632,756	1,392,226	1,668,853
Canada Business Corporations Act	198,688	109,224	25,711	282,201
Winding-up Act	554,155		24,495	529,660
Social Sciences and Humanities				
Research Council—				
Queen's Fellowship Fund	276,903	10,970	17,606	270,267
Trust fund	8,028	327		8,355
Canadian Space Agency—				
Radarsat	481,310			481,310
National Research Council of Canada—				
Special fund	13,071,000	29,018,254	29,018,254	13,071,000
Trust fund	7,228,163	9,499,426	7,550,216	9,177,373
Natural Sciences and Engineering Research Council—				
Trust fund	437,141	661,093	614,840	483,394
Statistics Canada—				
Advance payments	3,632,670	42,707,623	39,722,292	6,618,001
	27,617,127	86,486,108	81,168,843	32,934,392
Justice—				
Child support—Shared-cost project	1,384			1,384
Federal Court of Canada—				
Federal Court special account	5,020,897	3,292,880	1,486,532	6,827,245
	5,022,281	3,292,880	1,486,532	6,828,629
National Defence—				
Foreign governments—				
United Kingdom—				
British Army—Suffield, Alberta	23,411,686	55,878,718	67,336,535	11,953,869
Wainwright, Alberta	894,391	5,631,755	4,696,806	1,829,340
Other activities	6,949,090	28,287,409	26,717,101	8,519,398
United States of America	3,418,912	1,703,911	2,907,893	2,214,930
Federal Republic of Germany—				
German Army—Shilo, Manitoba	9,240,515	15,295,001	18,489,837	6,045,679
Other activities	15,271,839	32,822,241	31,608,109	16,485,971
Netherlands	9,334,704	17,590,221	20,839,710	6,085,215
North Atlantic Treaty Organization (NATO)—				
Infrastructure projects	352,658	2,975,147	1,199,878	2,127,927
Non-government agencies	1,285,124	1,743,717	1,868,568	1,160,273
	70,158,919	161,928,120	175,664,437	56,422,602
National Health and Welfare—				
Canadian Sports Pool Corporation—Other outstanding				
liabilities	50,000			50,000
Miscellaneous federal/provincial projects	89,446	1,179,789	827,088	442,147
Pan American Health Organization (SIREVA)	186,176		107,964	78,212
Safety evaluation of chemicals	4,904		4,904	
World Health Organization	109,328	42,360	14,699	136,989
Medical Research Council—				
Dyskinesia and torticollis reseach	81,581	3,196	4,242	80,535
	521,435	1,225,345	958,897	787,883

TABLE 7.16

OTHER SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/1993	Receipts and other credits	Payments and other charges	March 31/1994
	\$	\$	\$	\$
Solicitor General—				
Royal Canadian Mounted Police—				
Seized assets—Canadian funds	3,774,321	941,598	467,270	4,248,649
Seized assets—US funds	44,268	518	38,115	6,671
	3,818,589	942,116	505,385	4,255,320
Supply and Services—				
Interest on bonds—Insurance companies		13,670,252	13,670,252	
Military purchases excess funds deposit	257,907,481	81,880,038	81,880,038	176,027,443
Less: securities held in trust	257,907,481	81,880,038	81,880,038	176,027,443
Petro-Canada Enterprises Inc—Shares	956,630		81,023	875,607
	956,630	95,550,290	95,631,313	875,607
Veterans Affairs—				
Army benevolent fund	284,679	57,834	133,097	209,416
Total	491,429,633	719,077,796	603,835,243	606,672,186
Less: consolidation adjustment ⁽¹⁾	11,298,085		3,997,252	15,295,337
Total other accounts	480,131,548	719,077,796	607,832,495	591,376,849
Total other specified accounts	1,621,392,136	922,631,537	716,109,943	1,827,913,730

⁽¹⁾ Additional information on consolidated Crown corporations is provided in Section 5 of this volume and in the audited financial statements (Section 1 of this volume).

Civil service insurance fund

This fund was established by the *Civil Service Insurance Act*, to provide life insurance coverage for civil servants who bought policies before 1955-56. The purchase of policies was discontinued in 1954-55, pursuant to section 62(2) of the *Public Service Superannuation Act*.

During the year, receipts and other credits consisted of premiums of \$9,921 and, an amount of \$244,199 (charged to budgetary expenditure) representing an adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1993. Payments and other charges consisted of death benefits, \$554,435; cash surrender value, \$15,472; annuities, \$28,028; and premium refunds, \$148.

Regular forces death benefit account

This account was established by the *Canadian Forces Superannuation Act*, to provide life insurance to contributing members of the Armed Forces. Receipts and other credits consist of: (a) contributions by participants; (b) Government's contribution paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the *Canadian Forces Superannuation Act* or the *Defence Services Pension Continuation Act*; (c) single premiums payable by the Government in respect of regular forces participants who became entitled to a basic benefit of \$5,000 without contribution; and, (d) interest.

Payments and other charges consist of: (a) benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the *Canadian Forces Superannuation Act* or the *Defence Services Pension Continuation Act*, upon their retirement from the regular forces; (b) benefits paid in respect of elective regular forces participants, to whom pensions were not payable under the *Canadian Forces Superannuation Act* or the *Defence Services Pension Continuation Act*, upon their retirement from the regular forces; and, (c) the portion of benefit payable for which a single premium has been paid by the Government.

TABLE 7.17**REGULAR FORCES DEATH BENEFIT ACCOUNT**

	1993-94	1992-93
	\$	\$
Opening balance	150,769,994	137,821,057
RECEIPTS AND OTHER CREDITS—		
Contributions by personnel	10,133,185	10,219,837
Government's contribution	1,769,409	1,889,485
Single premiums payable by the Government in respect of regular forces participants who became entitled to a basic benefit of \$5,000 without contribution	507,160	487,010
Interest	14,683,966	15,912,889
	27,093,720	28,509,221
	177,863,714	166,330,278
PAYMENTS AND OTHER CHARGES—		
Benefits paid in respect of participants who, at the time of death, were members of the regular forces, or who were elective regular forces participants, to whom pensions were payable under the <i>Canadian Forces Superannuation Act</i> or the <i>Defence Services Pension Continuation Act</i>	21,088,931	15,560,284
Closing balance	156,774,783	150,769,994

Public Service death benefit account

This account was established under the *Public Service Superannuation Act*, to provide life insurance to contributing members of the Public Service.

The account is credited with: (a) contributions by employees; (b) contributions by the Government and Public Service corporations; and, (c) interest. Payments and other charges represent: (a) benefits paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*; and, (b) benefits of \$5,000 paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*, and on whose behalf a single premium for \$5,000 death benefit coverage for life has been made.

TABLE 7.18**PUBLIC SERVICE DEATH BENEFIT ACCOUNT**

	1993-94	1992-93
	\$	\$
Opening balance	938,919,520	830,641,997
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees—		
Government and Public Service corporations	64,095,563	62,811,734
Government—		
General	5,559,783	5,299,896
Single premium for \$5,000	1,396,760	1,405,986
Public Service corporations	2,326,888	2,165,447
Interest	99,723,788	91,185,958
	173,102,782	162,869,021
	1,112,022,302	993,511,018
PAYMENTS AND OTHER CHARGES—		
Benefit payments—		
General	65,131,467	46,944,898
Life coverage of \$5,000	18,763,425	7,628,800
Other death benefit payments	250,308	17,800
	84,145,200	54,591,498
Closing balance	1,027,877,102	938,919,520

Returned soldiers' insurance fund

This fund was established by the *Returned Soldiers' Insurance Act*, to provide life insurance to contributing veterans of World War I. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial adjustment as at March 31, 1993 of \$623 was charged to the account during the year and was credited to budgetary revenue. The final date on which application for this insurance could have been received, was August 31, 1933.

Veterans insurance fund

This fund was established by the *Veterans' Insurance Act*, to provide life insurance to contributing veterans of World War II. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 1993 of \$371,934 was credited to the account during the year and was charged to budgetary expenditure. The final date on which application for this insurance could have been received, was October 31, 1968.

Annuities agents' pension account

This account was established by Vote 181, *Appropriation Act No. 1, 1961*, to provide pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public.

Dependants' pension fund

This fund which pertains to Part IV of the *Royal Canadian Mounted Police Pension Continuation Act*, provides pension benefits to certain widows and other dependants of contributing members of the Royal Canadian Mounted Police. The fund is credited with a 5 percent contribution from the pay of members of the Force (other than commissioned officers) who are subject to the *Pension Continuation Act*. There are no longer any active members amongst the contributors.

Locally-engaged contributory pension account

This account, which pertains to Part II of the Locally-Engaged Pension Regulations, provides pension benefits to locally-employed Government employees who contributed to the plan. The account is credited with contributions from locally-engaged employees, and charged with the subsequent payment of benefits.

Treasury Board approved the closure of the plan to new entrants effective December 31, 1988. There are now fewer than fifty members contributing to the plan.

Agriculture development workshops

This account was established pursuant to section 21 of the *Financial Administration Act*, to record moneys received from "Agence de coopération culturelle et technique" from Paris, France in accordance with an agreement dated June 15, 1990. These funds will be used to defray the training costs and living expenses of third world members during their stay at the Food Research and Development Centre in St-Hyacinthe, Quebec.

Canada/British Columbia agri-food development projects

This account was established pursuant to section 21 of the *Financial Administration Act*, to record advance payments from the government of British Columbia for their share of costs incurred under the Soil Conservation Agreement and the Green Plan for Agriculture. Various research projects will be carried out. Money is paid out of the account as eligible billing costs are received.

Canada/Manitoba partnership agreement on municipal water infrastructure for rural economic diversification

This account was established pursuant to section 21 of the *Financial Administration Act*, to record advance payments received from the government of Manitoba and participating cities/towns for their share of the costs incurred under various projects. The projects involve making improvements to the water supply and waste treatment and disposal infrastructures of rural communities while preserving environmental quality. Money is paid out of the account as eligible billing costs are received.

Net Income Stabilization Account

This account was established by section 15 of the *Farm Income Protection Act*, to record funds received from producers and federal and provincial governments and includes: (a) individual contributions up to 2 percent of eligible net sales (maximum \$250,000 limiting the matching deposit of a producer to \$5,000 annually and the non-matchable deposit to \$50,000 annually); (b) government contributions, split equally between federal and provincial governments, matching the 2 percent individual contributions; (c) additional individual contributions up to 20 percent of eligible net sales (maximum \$250,000 limiting the matching deposit of a producer to \$5,000 annually and the non-matchable deposit to \$50,000 annually) which are not matchable by governments; (d) interest on the amount standing to the credit of the Account at rates and in accordance with terms and conditions determined by the Minister of Finance; and, (e) interest bonus of 3 percent per annum, split equally between federal and provincial governments, calculated on individual contributions.

The producer is entitled to make annual account withdrawal up to the amount allowed by either of two triggers: a stabilization trigger and a minimum income trigger. The method producing the largest amount will provide an upper limit for the withdrawal.

Shared-cost agreements—Research—Agriculture

This account was established pursuant to section 21 of the *Financial Administration Act*, to record amounts deposited by external parties for shared-cost research projects. Moneys are disbursed on behalf of depositors as specific projects are undertaken.

Shared-cost agreements—Conferences and training

This account was established pursuant to section 21 of the *Financial Administration Act*, to record monies received from other governments and organizations for shared-cost agreements. Monies are disbursed on behalf of depositors as specific training is undertaken or conferences held.

Shared-cost/joint project agreements

This account was established pursuant to section 21 of the *Financial Administration Act*, to record monies received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Forks sculpture contest account

This account was established pursuant to section 21 of the *Financial Administration Act*, for the purpose of accepting donations from corporations and other donors to sponsor a sculpture competition for the opening of the Forks National Historic Park in Winnipeg, Manitoba.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000, to the Government of Canada. The amount of \$225,000 was credited to the account. Interest computed, in accordance with the terms of section 3 of the *Laurier House Act*, is to be credited to the account at the end of each year, and charged to interest on public debt. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

Miscellaneous projects deposits—Environment (Parks Program)

This account was established pursuant to section 21 of the *Financial Administration Act*, to record contributions received from organizations and individuals, for the furtherance of research work.

Advance account—Canadian Film Development Corporation

This account was established pursuant to section 21 of the *Financial Administration Act*, to reserve for use in future years moneys generated by projects funded by Telefilm Canada, and which, due to timing, remained unreinvested at year end.

Canadian jobs strategy program

The Canadian jobs strategy program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors.

The debit balance in this account is the result of a processing error and will be cleared in the new fiscal year.

Summer employment—Experience development program

The summer employment—Experience development program is jointly funded by the federal and provincial governments.

This account was established pursuant to section 21 of the *Financial Administration Act*, to record advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors.

The debit balance in this account is the result of a processing error and will be cleared in the new fiscal year.

Fair wages suspense account

This account is operated under the authority of section 13 of the Fair Wages and Hours of Labour Regulations. Where an investigation in respect of a contract on Government works results in an award of wages, the amount received from the contractor is credited to this account, and is subsequently distributed to employees.

The account also records amounts received from departments and agencies, representing wages in respect of contracts, withheld from final payment to contractors.

Labour standards suspense account

This account is operated under the authority of the Canada Labour Code, Part III, section 251, and the Canada Labour Standards Regulations section 23.

The account records:

- (a) funds received from employers as a result of assessments made by inspectors regarding underpayments of minimum wages, overtime, vacation pay, holiday pay, termination, severance or bereavement pay. The assessments are payable either directly to the employee, or to the Minister of Employment and Immigration (Labour) who is required to transmit the payment to the employee;
- (b) payments received from employers who are in arrears in paying their employees. Such amounts are repaid to employees; and,
- (c) wages received by the Minister of Employment and Immigration (Labour) from employers who cannot locate employees. Efforts are then made to locate employees.

Atomic Energy of Canada Limited regional seismic monitoring station

This account was established pursuant to section 21 of the *Financial Administration Act*, to record funds received from Atomic Energy of Canada Limited, to accommodate the cost-sharing of expenses required to operate a network of regional seismic monitoring stations in the provinces of Ontario and Alberta.

Continental geoscience division—Ontario Hydro

This account was established pursuant to section 21 of the *Financial Administration Act*, to facilitate a cost sharing agreement between Energy, Mines and Resources and Ontario Hydro to acquire, compile, process and interpret seismic reflection data recorded in Lake Ontario, Lake Erie, and Lake Huron.

International Energy Agency—Implementing agreement

This account was established pursuant to section 21 of the *Financial Administration Act*, to record funds for the cost-sharing of expenses between Canada, the United States, Japan, Sweden and Italy in respect to the International Energy Agency Implementing Agreement for a programme of research, development and demonstration on alcohol and alcohol blends as motor fuels.

Market development incentive payments—Alberta

This account records moneys received from the Government of Alberta, to encourage the expansion of natural gas markets in Alberta and provinces to the East, in accordance with an agreement between the Government of Canada and the Government of Alberta dated September 1, 1981 and pursuant to section 39 of the *Energy Administration Act*. The original term of the agreement was from November 1, 1981 to January 31, 1987. As a result of the Western Accord of March 25, 1985, payments from the Government of Alberta terminated as at April 30, 1986, however, payments are being made from the account for the Natural Gas Vehicle Conversion and Natural Gas Fuelling Station Programs.

NYSERDA—Diesel technology Research and Development

This account was established pursuant to section 21 of the *Financial Administration Act*, to administer an advance payment from the New York State Energy Research and Development Authority (NYSERDA) with respect to demonstrating methanol diesel technology in the operation of transit buses. The advance was a condition of an agreement between the Department of Energy, Mines and Resources and NYSERDA.

During the year, this account was closed.

Ocean Drilling Program—Australia

This account was established pursuant to section 21 of the *Financial Administration Act*, to deposit funds received from the government of Australia for the Ocean Drilling Program. The funds will subsequently be remitted to the National Science Foundation, Washington, D.C. together with Canada's share of Program costs.

Shared-cost agreements—Research—Energy, Mines and Resources

This account was established pursuant to section 21 of the *Financial Administration Act*, to facilitate the retention and disbursement of moneys received from private industries, and other governments for joint projects or shared-cost research agreements.

Shared-cost projects—Energy, Mines and Resources

This account was established pursuant to section 21 of the *Financial Administration Act*, to facilitate the retention and disbursement of moneys received from private organizations and other governments for cost-sharing scientific projects.

Miscellaneous projects deposits—Forestry

This account was established pursuant to section 21 of the *Financial Administration Act*, to record contributions received from organizations and individuals for the furtherance of forestry research work.

Miscellaneous projects deposits—Environment

This account was established pursuant to section 21 of the *Financial Administration Act*, to record contributions received from organizations and individuals, for the furtherance of research work.

Public participation funding program

This account was established pursuant to section 21 of the *Financial Administration Act*, to record deposits received from provinces, territories or private organizations to provide funds to assist public participation in the federal environment assessment and review process.

Canada Foundation account

This account was established by Vote 6g, *Appropriation Act No. 2, 1967*, to record moneys received in connection with the Civilian Relief Agreement of 1950, and the Cultural Agreement of 1954 between Canada and Italy, and disbursements for the purposes of the said agreements.

Financial assistance to Canadians abroad

This account was established pursuant to section 21 of the *Financial Administration Act*, to record monies received from families or friends as prepayment for financial assistance to distressed Canadians abroad.

Funds from non-governmental organizations

This account was established pursuant to section 21 of the *Financial Administration Act*, to record monies received as prepayment for services to be performed by the Department of External Affairs on behalf of third parties.

Paris air show

This account was established pursuant to section 21 of the *Financial Administration Act*, to record moneys received from the private sector. These funds are used to help defray the costs of the Canadian Pavilion activities during the bi-annual Paris air show held in Paris, France.

Shared-cost projects—External Affairs

This account was established pursuant to section 21 of the *Financial Administration Act*, to record monies received from organizations outside the Government of Canada accounting entity for shared-costs projects.

Canadian Institute for International Peace and Security—Other outstanding liabilities

This account was established pursuant to section 21 of the *Financial Administration Act*, to record moneys received at the dissolution of the Canadian Institute for International Peace and Security which are used to pay any liabilities of the Corporation.

Guarantee deposits—Canadian International Development Agency

This account was established pursuant to section 21 of the *Financial Administration Act*, to record cheques for insurance claims related to damages to "in transit" goods being shipped to the country specified in the loan agreement, pending the decision of the country on the use of these moneys, to reduce the loan balance or to purchase replacement goods.

During the year, this account was closed.

Shared-cost projects—International conferences

This account was established pursuant to section 21 of the *Financial Administration Act*, to record deposits received and payments made in accordance with authorities for shared-cost projects concerning International Conference Agreements.

Virtual Elimination Task Force (V.E.T.F.)—Economic Subgroup

This account was established pursuant to section 21 of the *Financial Administration Act*, to record deposits received from organizations sharing in the costs of a project to design a program for using economic instruments as a means of achieving virtual elimination of the input of mercury and chlorinated organics to waters of the Great Lake Basin Ecosystem.

Common school funds—Ontario and Quebec

This account was established under *12 Victoria 1849*, Chapter 200, to record the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of \$133,888, apportioned on the basis of population, is paid directly to these provinces on a semi-annual basis, at the rate of 5 percent per annum, and is charged to interest on public debt.

Foreign claims fund

This account was established by Vote 22a, *Appropriation Act No. 9, 1966*, to record: (a) such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, (b) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted, including payment of the expenses incurred in investigating and reporting on such claims.

War claims fund—World War II

This account was established by Vote 696, *Appropriation Act No. 4, 1952*, to record moneys received from the Custodian of Enemy Property or from other sources, and payments: (a) to eligible claimants for compensation in respect of World War II; (b) of a supplementary award amounting to 50 percent of the original award (PC 1958-1467, October 23, 1958); and, (c) of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report on claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of the Commission are chargeable hereto.

Federal/provincial cost-sharing agreements

This account was established pursuant to section 21 of the *Financial Administration Act*, to record the deposit of moneys received from the provinces for cost-shared programs according to official signed agreements.

Miscellaneous projects deposits—Fisheries and Oceans

This account was established pursuant to section 21 of the *Financial Administration Act*, to record contributions received from organizations and individuals, for the furtherance of research work.

Sales of seized assets

The account is established under section 21 (1) of the *Financial Administration Act*, to record the proceeds of the sale of seized items by the Department of Fisheries and Oceans from a person contravening the *Fisheries Act*. Monies so received are held in the Consolidated Revenue Fund pending final resolution of the case by the Minister of Fisheries and Oceans or the courts.

Fines—Indian Act

Fines collected under sections 85.1 and 104 of the *Indian Act*, in connection with liquor prosecutions, and band bylaws, are credited to this account. Expenditures cover certain costs incurred in the suppression of the liquor traffic among the Indians of Canada.

Indian agencies revenue trust bank accounts

This account was established pursuant to section 21 of the *Financial Administration Act*, to record moneys held for Indians in authorized banks across Canada. These moneys include such items as deceased estates, deposits and payments on leases held for individual Indians, and those to be split between individual Indians and Indian bands.

Indian band funds—Shares and certificates

This account was established by section 61 of the *Indian Act*, to record the historical value of Transalta Utilities Ltd shares of stock as compensation for a power line right-of-way on the Blood Indian reserve. These shares are held in the name of the Receiver General for Canada for the credit of the Blood Indian Band. Any dividends received are credited to the revenue account of the Blood Indian Band.

Indian compensation funds

Pursuant to sections 35 and 61 of the *Indian Act*, moneys received from the sale of Indian lands and easement compensation, where the title has not been cleared nor the land survey completed, are recorded in this account pending completion of documentation.

Indian moneys suspense account

This account was established pursuant to section 21 of the *Financial Administration Act*, to record moneys held for individuals and bands, received from royalties, timber dues, rentals and leases of Indian lands, such as agricultural leases, easements, oil and gas leases, permits and royalties and timber dues agreements, etc, pending proper documentation.

Indian special accounts

Pursuant to section 52 of the *Indian Act* and section 21 of the *Financial Administration Act*, these Indian special accounts represent a number of non-interest bearing accounts which are maintained for specific purposes and include the following:

- (a) *Absent or missing heirs*—Assets in an estate to which a missing heir might be entitled are held in this account for a period of seven years, after which time, if the heirs are not located, the assets are distributed to other persons according to entitlement.
- (b) *Abitibi fur reserve*—This account records moneys received from the sale of pelts trapped on reserves in the Abitibi District in Quebec, to defer charges for trappers' wages, freight costs, etc.
- (c) *Abitibi fishery*—This account records charges for the operation of the Abitibi sturgeon fish catching project.

1924 Ontario lands agreement

This account was established pursuant to section 21 of the *Financial Administration Act*, to record the Province of Ontario's share of the receipts from mineral activity on Indian reserves in accordance with the terms of the 1924 Ontario lands agreement. Payment of these funds to Indian bands is awaiting the reaching of an agreement between the Bands entitled to the funds and the Provincial government.

Treaty Land Entitlement (Saskatchewan) Fund

This account was established pursuant to section 21 of the *Financial Administration Act*, to record contributions and payments pertaining to settling of Saskatchewan Indian Nation's land claims. Interest credited on the Province of Saskatchewan deposits was charged to public debt while interest on federal contribution was charged to the expenditure of the Department of Indian Affairs and Northern Development.

Miscellaneous shared-cost agreements—Industry, Science and Technology

This account was established pursuant to section 21 of the *Financial Administration Act*, to record amounts deposited by external parties for shared-cost projects. Moneys are disbursed on behalf of depositors as specific projects are undertaken.

Income from Patent Cooperation Treaty

This account was established pursuant to section 21 of the *Financial Administration Act*, and section 12(3) of the Patent Cooperation Treaty Regulations under the Patent Rules, to record the receipt and disposition of the various fees relating to applications for an international patent, in accordance with Rules 14, 15, 16 and 16^{bis} of the Regulations under the Income from Patent Cooperation Treaty.

Income from securities in trust—Bankruptcy and Insolvency Act

This account was established by sections 78, 84, 154 and 194 of the *Bankruptcy and Insolvency Act*, to record dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are forwarded to the Superintendent of Bankruptcy for safekeeping.

Securities in trust—Bankruptcy and Insolvency Act

This account was established by section 67 of the *Bankruptcy and Insolvency Act*, to record the value of securities originally held by a bankrupt stockbroker, on behalf of clients who have not been located.

Unclaimed dividends and undistributed assets—Bankruptcy and Insolvency Act

This account represents amounts credited to the Receiver General in accordance with the provisions of section 154 of the *Bankruptcy and Insolvency Act*, pending distribution to creditors.

Unclaimed dividends and undistributed assets—Canada Business Corporations Act

This account was established in accordance with sections 227 and 228 of the *Canada Business Corporations Act*, for the purpose of recording liabilities to creditors and shareholders who have not been located. The account is charged when funds are paid to them.

Unclaimed dividends and undistributed assets—Winding-up Act

This account records amounts credited to the Receiver General, in accordance with sections 138 and 139 of the *Winding-up Act*, pending distribution.

Queen's Fellowship fund—Social Sciences and Humanities Research Council

This fund is an endowment of \$250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The income is used for the payment of scholarships to graduate students in certain fields of Canadian studies.

Trust fund—Social Sciences and Humanities Research Council

This account was established pursuant to section 21 of the *Financial Administration Act*, to record receipts and disbursements of funds available for social sciences and humanities research activities. The account is also used to record receipts of private donations and disbursements for the purpose of special projects.

Radarsat

This account was established pursuant to section 21 of the *Financial Administration Act*, to record moneys received for both cost-sharing and advance payments for Radarsat scenes.

Special fund—National Research Council of Canada

This account was established by the *National Research Council Act*, to record revenue received by the National Research Council of Canada in the amount of \$29,018,254, derived from laboratory fees, \$11,900,651; capital, \$2,350,000; information services, \$4,078,484; sales of publications, \$6,536,737; and, miscellaneous receipts, \$4,152,382. An amount of \$29,018,254 was charged hereto, of which an amount of \$26,668,254 was credited to National Research Council Vote 50, and \$2,350,000 to National Research Council Vote 55, to offset expenditures.

Trust fund—National Research Council of Canada

This account was established by the *National Research Council Act*, to record funds received from other governments and organizations outside the accounting entity, to cover expenditures made on their behalf.

Trust fund—Natural Sciences and Engineering Research Council

This account was established by the *Natural Sciences and Engineering Research Council Act (1978)* to record funds received from other governments and organizations, to cover expenditures made on their behalf, and to record this agency's liability to other organizations.

Advance payments—Statistics Canada

This account was established pursuant to section 21 of the *Financial Administration Act*, to record advance payments received from departments, agencies and others to finance the cost of special statistical services.

Child support—Shared-cost project

This account was established pursuant to section 21 of the *Financial Administration Act*, to record funds received from provincial governments and territories in accordance with the agreement respecting the funding of the Federal/Provincial Child Support Guidelines Project.

Upon completion of the project, each province/territory will be reimbursed, on the basis of a prorata share and without interest, for its share of any unspent funds remaining in the account.

Federal Court special account

This account was established pursuant to section 21 of the *Financial Administration Act*, to maintain accounts on behalf of litigants before the Court. These accounts record the moneys paid into the Federal Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held in trust pending payment of such moneys, in accordance with a judgment of the Court.

Foreign governments

These accounts were established pursuant to section 21 of the *Financial Administration Act*, to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

North Atlantic Treaty Organization (NATO)—Infrastructure projects

These accounts were established pursuant to section 21 of the *Financial Administration Act*, to record funds received from NATO to cover (a) NATO infrastructure projects implemented by Canada, and, (b) other expenditures to be made on NATO's behalf, in accordance with the terms of an agreement with the Government of Canada.

Non-government agencies

This account was established pursuant to section 21 of the *Financial Administration Act*, to record funds received for expenditures made on behalf of non-government agencies, for which specific accounts have not been established.

Canadian Sports Pool Corporation—Other outstanding liabilities

This account was established pursuant to section 21 of the *Financial Administration Act*, to record moneys received at the dissolution of the Canadian Sports Pool Corporation which are to be used to pay any liabilities of the Corporation.

Miscellaneous federal/provincial projects—National Health and Welfare

This account was established pursuant to section 21 of the *Financial Administration Act*, to record transactions relating to the provinces/territories share of costs incurred under federal/provincial cost-sharing agreements for joint federal/provincial projects in the areas of hospital administration, hospital facilities design and other related health issues.

Pan American Health Organization (SIREVA)

This account was established pursuant to section 21 of the *Financial Administration Act*, to enhance the epidemiological and laboratory infrastructure in the regions for the diagnosis and surveillance of *S.pneumoniae*. At the end of the project, the participating laboratories should have acquired the capability to design, conduct and analyze epidemiological field studies, in particular as they relate to defining the nature and magnitude of *S.pneumoniae*, and the epidemiological surveillance network in the Americas should have been strengthened.

Safety evaluation of chemicals

This account was established pursuant to section 21 of the *Financial Administration Act*, to record funds received and payments made to organizations and individuals providing services on behalf of the Scientific Group on Methodologies for the Safety Evaluation of Chemicals in accordance with the specific purposes identified by the Group.

During the year, this account was closed.

World Health Organization

This account was established pursuant to section 21 of the *Financial Administration Act*, to record funds received from the World Health Organization, for scientific projects.

Dyskinesia and torticollis research

This account was established by section 5(3) of the *Medical Research Council Act*, to record a bequest of \$75,000 made by an anonymous donor, to establish a fund for research in the fields of dyskinesia and torticollis. The interest received is used for the payment of research grants. Other donations are also credited to this fund.

Seized assets—Canadian funds

This account was established pursuant to section 21 of the *Financial Administration Act*, to record moneys seized during the course of investigations and drug seizures under the Criminal Code of Canada and the *Narcotic Control Act*. The funds are held pending Court decisions.

Seized assets—US funds

This account was established pursuant to section 21 of the *Financial Administration Act*, to record moneys seized during the course of investigations and drug seizures under the Criminal Code of Canada and the *Narcotic Control Act*. The funds are held pending Court decisions.

Interest on bonds—Insurance companies

This account is credited with the proceeds from interest coupons on bonds deposited by insurance companies under the *Canadian and British Insurance Companies Act*. Debits represent the payment of the same interest to the insurance companies.

Military purchases excess funds deposit

This account was established by a written agreement between Canada and the United States, to record temporarily unutilized funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

Petro-Canada Enterprises Inc—Shares

This account was established pursuant to section 21 of the *Financial Administration Act*, to record the liability to shareholders who have not presented their shares for payment.

Army benevolent fund

Pursuant to section 3 of the *Army Benevolent Fund Act*, this account was credited with certain canteen profits and other funds from World War II. Interest at the rate of 9.91 percent per annum is credited semi-annually for the period June 29, 1990 to June 28, 1995 on the minimum monthly balances.

Payments are made out of the fund to or for the benefit of World War II veterans or their dependents or the widows, children or other dependents of deceased veterans.

SUPPLEMENTARY STATEMENTS

Canada Pension Plan Account and the Canada Pension Plan Investment Fund

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The following financial statements have been prepared by Management of the Department of Human Resources Development in accordance with the accounting policies set out in Note 2 to the financial statements. The integrity and objectivity of the data and the estimates of importance in these financial statements are Management's responsibility. Management is also responsible for all other information in the annual Report on the Administration of the Canada Pension Plan and for ensuring that this information is consistent, where appropriate, with the information and data contained in the financial statements of the Canada Pension Plan Account and the Canada Pension Plan Investment Fund.

In support of its responsibility, Management develops and maintains books of account, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the reliability of financial information, and to ensure that transactions are in accordance with the *Canada Pension Plan Act* and Regulations.

The Auditor General of Canada, the Canada Pension Plan external auditor, examines the financial statements and reports to the designated Minister of Human Resources Development.

W.E.R. Little
*Assistant Deputy Minister
Financial and Administrative Services*

Scott Serson
for the Deputy Minister

August 1, 1994

AUDITOR'S REPORT

TO THE MINISTER DESIGNATE OF HUMAN RESOURCES DEVELOPMENT

I have audited the statement of revenue, expenditures and balance of the Canada Pension Plan Account and the statement of purchases, redemptions and balance of the Canada Pension Plan Investment Fund for the year ended March 31, 1994. These financial statements are the responsibility of the management of the Department of Human Resources Development. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the balances of the Account and the Fund as at March 31, 1994 and the revenue and expenditures of the Account and the purchases and redemptions of the Fund for the year then ended in accordance with the accounting policies set out in Note 2 to the statements.

Raymond Dubois, FCA
*Deputy Auditor General
for the Auditor General of Canada*

Ottawa, Canada
August 1, 1994

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—Continued

CANADA PENSION PLAN ACCOUNT

STATEMENT OF REVENUE, EXPENDITURES AND BALANCE
FOR THE YEAR ENDED MARCH 31, 1994
(in thousands of dollars)

	1994	1993
Revenue		
Contributions—Employees, employers and self-employed	8,922,456	8,992,966
Interest (Note 3)	4,445,506	4,498,886
	<u>13,367,962</u>	<u>13,491,852</u>
Expenditures		
Benefits		
Retirement pensions	9,322,476	8,706,204
Disability pensions	2,442,578	2,087,394
Survivors' pensions	1,989,251	1,826,450
Disabled contributors' child benefits	240,534	192,385
Death benefits	215,651	198,939
Orphans' benefits	191,685	187,711
	<u>14,402,175</u>	<u>13,199,083</u>
Administration (Note 4)		
Benefit delivery and corporate services (Note 5)	100,463	75,430
Collection of contributions	57,281	62,687
Cheque issue and computer services	21,762	21,574
Accommodation	5,502	6,469
Assignment and maintenance of social insurance numbers	1,225	1,177
Actuarial services	533	430
	<u>186,766</u>	<u>167,767</u>
	<u>14,588,941</u>	<u>13,366,850</u>
(Decrease) Increase in balance	-1,220,979	125,002
Balance at beginning of year	42,172,093	42,047,091
Balance at end of year	<u>40,951,114</u>	<u>42,172,093</u>
Represented by:		
Canada Pension Plan Investment Fund	38,223,395	39,333,075
Operating balance on deposit with the Receiver General for Canada	2,727,719	2,839,018
	<u>40,951,114</u>	<u>42,172,093</u>

Contingencies (Note 8)

Approved by the Department of Human Resources Development:

W.E.R. LITTLE

Assistant Deputy Minister

Financial and Administrative Services

SCOTT SERSON

for the Deputy Minister

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—Continued

CANADA PENSION PLAN INVESTMENT FUND

STATEMENT OF PURCHASES, REDEMPTIONS AND BALANCE
FOR THE YEAR ENDED MARCH 31, 1994
(in thousands of dollars)

	Balance at beginning of year	Purchases	Redemptions	Balance at end of year
Investment in securities (Note 6)				
Provinces and territory				
Newfoundland	814,201		21,690	792,511
Prince Edward Island	177,525		4,343	173,182
Nova Scotia	1,488,714		43,767	1,444,947
New Brunswick	1,102,875		32,827	1,070,048
Quebec	142,843		8,133	134,710
Ontario	17,862,182		606,592	17,255,590
Manitoba	2,097,861		64,492	2,033,369
Saskatchewan	1,753,478		47,839	1,705,639
Alberta	4,822,689		110,433	4,712,256
British Columbia	5,561,536		161,657	5,399,879
Yukon Territory	3,726			3,726
	35,827,630		1,101,773	34,725,857
Canada	3,505,445		7,907	3,497,538
	39,333,075		1,109,680	38,223,395

Approved by the Department of Human Resources Development:

W.E.R. LITTLE

Assistant Deputy Minister

Financial and Administrative Services

SCOTT SERSON

for the Deputy Minister

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1994

1. (a) Description and authority

The Canada Pension Plan is a 1965 Act of Parliament, to establish a comprehensive program of old age pensions and supplementary benefits in Canada, payable to, and in respect of, contributors. This compulsory and contributory social insurance program (the Plan) enables members of the labour force to acquire and retain protection for themselves and their families against loss of income due to retirement, disability or death. The Plan applies in all parts of Canada, except for the Province of Quebec which has a comparable plan.

The designated Minister of Human Resources Development is responsible for the administration of the Act other than Part I. The Minister of National Revenue is responsible under Part I for collecting contributions from employers and employees.

Under the existing Canada Pension Plan legislation, benefits and expenditures incurred in the administration of the Plan are financed from the contributions made by employees, employers and self-employed persons and from interest earned on the investment of funds not immediately needed for benefits and administrative costs.

The Canada Pension Plan Account (the Account) was established in the accounts of Canada by section 108.(1) of the *Canada Pension Plan* (Act) to record the contributions, interest, benefits and administration expenditures of the Plan. The authority to pay benefits under the Plan is limited to the balance of the Account which was \$40,951 million at March 31, 1994.

The Canada Pension Plan Investment Fund (the Fund) was established in the accounts of Canada by section 109.(1) of the *Canada Pension Plan* (Act) to record the investment in securities of the provinces, territories and Canada.

(b) Financing

The Canada Pension Plan is financed on a pay-as-you-go basis except for a contingency reserve, the Investment Fund, which is planned over time, to equal about two years of benefits.

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—Continued

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1994—Continued

Recognizing the need for higher rates of contributions, the legislation was amended in January 1987 to incorporate a 25-year schedule of contribution rates and a provision for its review every five years by the Minister of Finance and Ministers of the Crown from the included provinces. At each review the rates of the first 20 years are modified, if the Ministers agree, and the schedule is extended for an additional five years. Agreement is required by at least two-thirds of the included provinces having in the aggregate not less than two-thirds of the population of all of the included provinces. If the Ministers do not reach agreement at a five-year review, the five-year extension to the 25-year schedule is automatically set by the formula contained in the regulations.

For the 1994 and 1993 calendar years, the combined employer and employee contribution rates are 5.2 percent and 5.0 percent respectively, subject to maximum combined contributions of \$1,612 and \$1,505. Following their five-year review of the schedule of contribution rates, the Finance ministers agreed on annual increases in the combined employer and employee contribution rates of .20 percent for the calendar years 1992 to 1996 to reach 5.6 percent, .25 percent for calendar years 1997 to 2006 to reach 8.1 percent and .20 percent for calendar years 2007 to 2016 to reach 10.1 percent. The Canada Pension Plan was amended by Bill C-39 to incorporate these changes effective January 21, 1992. The next review of the 25-year schedule of contribution rates is required to take place prior to January 1, 1997.

The Fourteenth Actuarial Report prepared by the Chief Actuary of the Office of the Superintendent of Financial Institutions dated December 1991, projects that the desirable 2:1 ratio of the Canada Pension Plan Account balance the projected annual payments, will be maintained until 2002. This report, which was tabled in Parliament in April 1993, projects that the ratio will gradually decrease to 1.54:1 in 2030 and then gradually increase to re-establish the desirable 2:1 ratio in 2050.

2. Accounting policies

All financial transactions affecting the Canada Pension Plan Account and the Canada Pension Plan Investment Fund are governed by the *Canada Pension Plan (Act)* and Regulations.

(a) Canada Pension Plan Account

Contributions, interest, benefits and administration expenditures are recorded on a cash basis.

Contributions are based on an estimate of the amount to be collected that relates to the year and include adjustments between actual and estimated contributions of prior years.

Administration expenditures are based on an estimate of actual costs incurred during the year and include adjustments between actual and estimated expenditures of prior years.

(b) Canada Pension Plan Investment Fund

	1994	1993
	(in thousands of dollars)	
Interest on investment in securities held by the Fund:		
Provinces and territory		
Newfoundland	88,548	88,664
Prince Edward Island	19,303	19,269
Nova Scotia	163,281	163,827
New Brunswick	119,357	119,625
Quebec	14,569	14,911
Ontario	1,947,664	1,952,598
Manitoba	226,870	227,835
Saskatchewan	190,217	190,573
Alberta	523,881	526,494
British Columbia	611,692	608,223
Yukon Territory	360	360
	3,905,742	3,912,379
Canada	357,330	357,165
	4,263,072	4,269,544
Interest on short term investments (90 day term) with Canada	11,855	
Interest on operating balance on deposit with the Receiver General for Canada, at a weighted-average rate of 4.40 percent (1993—6.21 percent)	170,579	229,342
	4,445,506	4,498,886

All securities are carried at cost.

3. Interest

The weighted-average rate of interest on investment in securities held by the Fund during the year was 11.03 percent (1993—10.90 percent).

4. Administration

Expenditures of the Account represent the costs of services charged by the following federal government departments and agency: Human Resources Development Canada (benefit delivery and corporate services, and assignment and maintenance of social insurance numbers); Revenue Canada—Taxation (collection of contributions); Public Works and Government Services Canada (cheque issue, computer services, and accommodation); and the Office of the Superintendent of Financial Institutions (actuarial services).

Canada Pension Plan Account and the Canada Pension Plan Investment Fund—Concluded

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1994—Concluded

5. Benefit delivery and corporate services

These expenditures, charged to the Account by Human Resources Development Canada, include \$14.5 million (1993—\$10.5 million) for the Income Security Programs redesign project. At March 31, 1994, the cumulative charges to the Account for this project amounted to \$30.8 million. The Account's share of the total cost of the project is estimated to be \$126 million. The expected completion date is 1997.

6. Investment in securities

Operating balances on deposit with the Receiver General in excess of estimated cash requirements for the following three-month period are available for the purchase of securities of the provinces, territories and Canada. As required by the Canada Pension Plan, the monies available for security purchases are allocated to the provinces and territories based on the proportion of contributions credited to the Account during the preceding 10 years in respect of employment in a given province or a territory to the total contributions in those years. The portion attributed to certain other employees outside Canada continues to be invested in securities of Canada.

The securities of Quebec relate to the contributions of certain federal employees, such as members of the Canadian Armed Forces, who are residents in the Province of Quebec.

In 1993-94, there were no funds available for investment in securities of the provinces and territories.

All securities are non-negotiable and have a term of 20 years or lesser period as may be determined by the Minister of Finance on the recommendation of the Chief Actuary of the Office of the Superintendent of Financial Institutions.

7. Benefit overpayments

Canada Pension Plan Administration periodically undertakes studies of the extent and causes of benefit overpayments. The most recent study was completed in 1991. Based on the results of these studies, Canada Pension Plan Administration estimates that benefit overpayments are occurring at a rate estimated to be in excess of \$100 million a year. These overpayments occur as a result of administrative error and, to a significant degree, because of disability recipients who return to work without advising the Canada Pension Plan Administration.

When benefit overpayments occur, the Canada Pension Plan Administration is required to recover the amount from the recipient, or seek approval for write-off, in accordance with Section 66 of the *Canada Pension Plan* (Act). The systems and procedures in place are not sufficient to enable the Canada Pension Plan Administration to adequately identify overpayments, nor to adequately record, control, and collect the potential accounts receivable from recipients. As a result of these administrative inadequacies, the provisions of Section 66 are unable to be fully applied.

During the past year the Canada Pension Plan Administration launched projects to address the above deficiencies over the short and long terms. Overpayments ultimately collected will be credited to the Account when cash is received.

8. Contingencies

At March 31, 1994, there were 16,961 (1993—18,591) appeals at various stages within the Canada Pension Plan. The estimated claims for these appeals against the Plan are \$67 million (1993—\$140 million).

Government Annuities Account

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements have been prepared by the Account's management in accordance with generally accepted accounting principles consistently applied. Management is responsible for the integrity and objectivity of the information in the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements, management maintains financial and management control systems and practices designed to provide reasonable assurance that transactions comply with relevant authorities, assets are safeguarded and proper records are maintained.

The Account's management recognizes the responsibility of conducting its affairs in compliance with the *Government Annuities Act*, *Government Annuities Improvement Act* and regulations.

The Commission oversees management's responsibilities for maintaining adequate control systems and the quality of financial reporting. The financial statements have been reviewed and approved by the Commission.

The independent auditor, the Auditor General of Canada, is responsible for auditing the transactions and financial statements of the Account and for issuing his report thereon.

Scott Serson
for the Chairperson

J. Mallen
*for the Assistant Deputy Minister
Financial & Administrative Services*

AUDITOR'S REPORT

TO THE MINISTER DESIGNATE OF HUMAN RESOURCES DEVELOPMENT

I have audited the balance sheet of the Government Annuities Account as at March 31, 1994 and the statements of operations and actuarial liabilities and changes in financial position for the year then ended. These financial statements are the responsibility of the Account's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at March 31, 1994 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Government Annuities Act*, the *Government Annuities Improvement Act*, and the regulations.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 15, 1994

Government Annuities Account—Continued**REPORT OF THE ACTUARY**

I have valued the actuarial liabilities in the balance sheet of the Government Annuities Account at March 31, 1994 and their decrease in the Account's statement of operations for the year then ended, in accordance with accepted actuarial practice.

In my opinion, the evaluation is appropriate and the financial statements fairly present its results.

Michel Bédard
Fellow of the Canadian Institute of Actuaries
Chief Actuary
Human Resources Development Canada

Hull, Canada
July 15, 1994

BALANCE SHEET AS AT MARCH 31, 1994
 (in thousands of dollars)

ASSETS	1994	1993	LIABILITIES	1994	1993
Deposit with Receiver General for Canada	684,891	724,751	Actuarial surplus due to Canada	1,893	1,832
Accrued interest due from Canada	50,793	53,683	Actuarial liabilities (Note 3)	733,953	776,750
Accounts receivable	162	148			
	735,846	778,582		735,846	778,582

Approved by the Canada Employment and Immigration Commission:

SCOTT SERSON
for the Chairperson

J. MALLEN
for the Assistant Deputy Minister
Financial and Administrative Services

Government Annuities Account—Continued**STATEMENT OF OPERATIONS AND ACTUARIAL LIABILITIES
FOR THE YEAR ENDED MARCH 31, 1994**

(in thousands of dollars)

	1994	1993
Payments and other charges		
Annuity payments	90,311	92,652
Premium refunds	1,098	1,164
Unclaimed annuities	664	636
	92,073	94,452
Income		
Interest from Canada	50,793	53,683
Premiums	277	208
Other	99	90
	51,169	53,981
Excess of payments and other charges over income for the year	40,904	40,471
Actuarial liabilities, balance at beginning of the year	776,750	819,053
	735,846	778,582
Actuarial surplus	1,893	1,832
Actuarial liabilities, balance at end of the year (Note 3)	733,953	776,750
Actuarial liabilities are comprised of:		
Unmatured annuities, accumulated premiums and accrued interest	126,057	147,027
Matured annuities, present value	607,896	629,723
	733,953	776,750

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1994**

(in thousands of dollars)

	1994	1993
Funds were used for:		
Operations		
Excess of payments and other charges over income for the year	40,904	40,471
Decrease in accrued interest and accounts receivable	-2,876	-2,920
	38,028	37,551
Actuarial surplus remitted to Consolidated Revenue Fund	1,832	2,679
Total funds used	39,860	40,230
Deposit with Receiver General for Canada, balance at beginning of the year	724,751	764,981
Deposit with Receiver General for Canada, balance at end of the year	684,891	724,751

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1994

1. Authority and purpose

The Government Annuities Account was established in 1908 by the *Government Annuities Act*, (the "Act"), as modified by the *Government Annuities Improvement Act* (the "Improvement Act").

The purpose of the Act was to assist individuals and groups of Canadians to provide for their later years by purchasing Government annuities. The *Improvement Act* increased the rate of return on Government annuity contracts to a rate of seven percent, increased their flexibility and discontinued future sales.

The Account is administered by the Canada Employment and Immigration Commission and operates through the Consolidated Revenue Fund.

2. Significant accounting policies**(a) Basis of accounting**

The accounts of the Government Annuities Account are maintained on an accrual basis.

(b) Actuarial liabilities

Actuarial liabilities comprise: (i) in respect of unmatured annuities, accumulated premiums and accrued interest and (ii) in respect of matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.

(c) Actuarial surplus

At the end of any fiscal year, the recorded amount of actuarial liabilities may be different than the calculated amount of actuarial liabilities. The difference represents an actuarial surplus or deficit which is remitted to or recovered from the Consolidated Revenue Fund.

(d) Interest from Canada

Interest from Canada is calculated on actuarial liabilities as prescribed by the *Improvement Act*.

(e) Unclaimed annuities

Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants could not be located.

(f) Services provided without charge

The Account does not record the value of administrative services it receives without charge from the Canada Employment and Immigration Commission and other Government entities.

Government Annuities Account—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1994—Concluded

3. Actuarial liabilities

The method utilized to calculate the actuarial liabilities of \$733,953,000 (1993—\$776,750,000) is in accordance with subsection 15(1) of the *Government Annuities Improvement Act* and the regulations pertaining thereto.

The Government Annuities Regulations provide that the Mortality Tables to be used in determining the values of annuities shall be the Annuity Tables for 1949 modified by Projection Scale C.

The Commission undertakes an annual review of mortality experience to monitor the appropriateness of the mortality tables for valuation purposes. The results of the last study, completed in April 1994, indicate that the mortality tables in use continue to be appropriate for such purposes.

4. Respective roles of the valuation actuary and of the auditor

In accordance with the Joint Policy Statement of the Canadian Institute of Chartered Accountants and the Canadian Institute of Actuaries, dated March 1991, it is appropriate to include a description of the respective roles of the actuary and of the auditor with the financial statements. Their respective roles are as follows:

- (a) The actuary, being in this case the Chief Actuary employed by the Canada Employment and Immigration Commission, determines and reports on the amount of actuarial liabilities for annuity contracts issued under the *Government Annuities Act*, as shown in the financial statements. This valuation is conducted in accordance with the Recommendations for Life Insurance Company Financial Reporting of the Canadian Institute of Actuaries. The Chief Actuary also determines that the method utilized to calculate the actuarial liabilities is in accordance with subsection 15(1) of the *Government Annuities Improvement Act* and the regulations pertaining thereto.
- (b) The auditor expresses an opinion on the fairness of financial statements prepared by management. The audit is conducted in accordance with generally accepted auditing standards issued by the Canadian Institute of Chartered Accountants.

Royal Canadian Mounted Police (Dependants) Pension Fund

MANAGEMENT REPORT

The management of the Royal Canadian Mounted Police (Dependants) Pension Fund is responsible for the preparation of the financial statements. These financial statements have been prepared in accordance with generally accepted accounting principles. They include estimates that reflect management's best judgements.

Management is also responsible for developing and maintaining a system of internal control designed to provide reasonable assurance that all transactions are accurately recorded and that they comply with the relevant authorities, that the financial statements report the Fund's results of operations and financial situation and that its assets are safeguarded.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the financial statements.

André Massé
Coordinator
RCMP Services Office

J.P.R. Murray
Commissioner
Royal Canadian Mounted Police

July 26, 1994

AUDITOR'S REPORT

TO THE SOLICITOR GENERAL OF CANADA

I have audited the statement of net assets available for benefits and accrued pension benefits of the Royal Canadian Mounted Police (Dependants) Pension Fund as at March 31, 1994 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the net assets available for benefits and accrued pension benefits of the Fund as at March 31, 1994 and the changes in net assets available for benefits for the year then ended in accordance with generally accepted accounting principles.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 26, 1994

Royal Canadian Mounted Police (Dependants)**Pension Fund—Continued****STATEMENT OF NET ASSETS AVAILABLE FOR
BENEFITS AND ACCRUED PENSION BENEFITS
AS AT MARCH 31, 1994**

	1994	1993
	\$	\$
Net assets available for benefits		
Due from the Consolidated Revenue Fund	23,951,391	22,649,767
Accrued pension benefits (Pension Obligations)		
Actuarial present value of accrued pension benefits (Note 3)	15,584,000	15,082,000
Excess of net assets available for benefits over actuarial present value of accrued pension benefits	8,367,391	7,567,767

Approved:

ANDRÉ MASSÉ
Coordinator
RCMP Services Office

J.P.R. MURRAY
Commissioner

**STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED MARCH 31, 1994**

	1994	1993
	\$	\$
Increase in assets		
Interest income on Due from the Consolidated Revenue Fund	2,371,971	2,301,292
Contributions from participants	15,888	16,211
Total increase in assets	2,387,859	2,317,503
Decrease in assets		
Benefits payments:		
Widows and children	1,086,235	985,362
Lump sum (estate)		144,685
Total decrease in assets	1,086,235	1,130,047
Increase in net assets	1,301,624	1,187,456
Net assets available for benefits at beginning of year	22,649,767	21,462,311
Net assets available for benefits at end of year	23,951,391	22,649,767

Royal Canadian Mounted Police (Dependants) Pension Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1994

1. Description of the plan

The following brief description of the Royal Canadian Mounted Police (Dependants) Pension Fund is for general information only. For more complete information, reference should be made to the *Royal Canadian Mounted Police Pension Continuation Act* (the Act). All monetary transactions of the Fund are made through a specified purpose account in the Consolidated Revenue Fund (CRF).

(a) General

The Royal Canadian Mounted Police (Dependants) Pension Fund was established in 1934 pursuant to the *Royal Canadian Mounted Police Act* and is currently operated under Part IV of the *Royal Canadian Mounted Police Pension Continuation Act* (effective 1959) and the related Regulations.

The Act provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions.

(b) Funding policy

All eligible members have now retired and, as such, there are no more active members contributing to the Fund; however, many retired members are still making instalment payments in respect of previous elections made before their retirement.

Section 56 of the Act directs the Minister of Finance to have an actuarial valuation of the Fund prepared at least once every 5 years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase pensions. If there is an actuarial deficiency, the Governor in Council may direct that there be credited to the Fund, out of any unappropriated moneys in the Consolidated Revenue Fund, such amount as may be required to re-establish solvency of the Fund.

(c) Government contributions

So far the Government of Canada has not made, and was not required to make, any contributions to the Fund as a guarantor of its solvency. However, the Government of Canada credits the Fund with interest computed quarterly on the balance of the due from the Consolidated Revenue Fund at the end of the preceding quarter. The interest income corresponds to an annual rate of return of about 10.7 percent in 1994 (1993—10.9 percent).

(d) Basic death benefits

The following benefits, as applicable, are payable on the death of a member who has made the scheduled contributions and has left them in the Fund.

i) Widows' pensions

The widow is entitled to the pension purchased by the member. In many cases the pension equals approximately 1.5 percent of the member's final pay multiplied by his years of credited service. The pension is payable for life with a guarantee that the total payments shall be no less than the member's contributions.

ii) Eligible children's annuities

An annuity, not exceeding 7 percent of the member's final pay, is payable to each surviving child eligible in accordance with the provisions of the Act at that time. If there is no surviving widow or if the widow dies before the child's annuity ceases, the amount of the annuity doubles.

iii) Lump sum benefits

If a member is not survived by a widow, a lump sum payment is made to the dependants and relatives of the member who are, in the opinion of the Minister, best entitled to share the benefit. The lump sum amount is equal to the actuarial present value of a pension to a hypothetical surviving widow 20 years older than the member at his death, but not exceeding 75 years of age.

iv) Benefit limitations

Under certain circumstances, the basic death benefits payable to a surviving widow are reduced. This can occur when a member marries after age 60; in that case, the value of the pension to the widow cannot exceed the lump sum payable if he were not survived by a widow. A similar limitation applies to a retired member who marries before age 60 and dies within 5 years after such marriage, unless the member satisfies the Commissioner he is in sound health.

(e) Dividends on death benefits

The Act also provides that if the Fund is substantially in excess of the amount required to make adequate provision for the prospective payments to be made out of it, the Governor in Council may by order increase the benefits provided under Part IV, or any of them, in such manner as may appear equitable and expedient.

Royal Canadian Mounted Police (Dependants)**Pension Fund—Concluded**

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1994—*Concluded*

To date, most of these benefit increases have taken the form of proportionate dividends applied to all basic death benefits, both accrued and prospective. As a result, the pension payments made in the year included an increase of 460 percent (410 percent in 1993) of the basic pension amount.

(f) Withdrawal of contributions

A retired member who did not elect to withdraw his contributions from the Fund upon retirement retains the right to do so at any time thereafter; however, all his rights under Part IV and those of his dependants shall cease upon such election.

All returns of contributions are made without interest.

2. Significant accounting policies

(a) Basis of presentation

These financial statements are prepared on the going concern basis and present the aggregate financial position of the Fund as a separate financial reporting entity independent of the sponsor and Fund members.

(b) Increases and decreases in assets are recorded on the accrual basis.

(c) Services provided without charge

The Fund does not record the value of administrative services it receives without charge from various government departments and agencies. These services include the following:

- management and other support services from the Royal Canadian Mounted Police;
- actuarial valuation and other services from the Office of the Superintendent of Financial Institutions;
- accounting and cheque issue from Public Works and Government Services Canada; and,
- audit from the Office of the Auditor General.

3. Obligations for pension benefits

The most recent statutory actuarial valuation was made as at March 31, 1992 by the Director, Public Pensions Section of the Office of the Superintendent of Financial Institutions. The valuation disclosed an actuarial surplus of \$8,808,000. A portion, estimated at \$1,943,000, of this surplus was distributed by an increase in the basic pension amount of 50 percent effective on April 1, 1993 and a further increase of 50 percent effective on April 1, 1994. A further \$59,000 was used to increase lump sum benefit payments.

The remaining \$6,806,000 balance of the actuarial surplus was intended to be used over the remaining life of the Fund for the payment of increases (averaging 5 percent annually) in the pension benefits. The remaining life of the Fund was estimated at 46 years at the end of the year. The average age of the members and widows was about 71 and 73 years old respectively as at March 31, 1992 and the expected average number of years of benefits payments to the current widows was about 13 years.

The obligations for pension benefits are determined on an actuarial basis and incorporate the actuary's best estimates of future interest rates, mortality rates, proportion of members married, and age of new widows. Current interest rates are blended gradually into long-term interest rates. The expected long-term interest rate beginning in nine years (for year 2003) is estimated to be 6 percent on new money. Minor variations in any of these assumptions can result in a significantly higher, or lower, estimate of the liability.

The results of the 1992 valuation were extrapolated to March 31, 1994. The actuarial present value of accrued pension benefits as at March 31, 1994 (net after deduction of \$83,000 (\$85,000 in 1993) representing the present value of participants' future instalment payments) and the principal components of changes in the actuarial present value during the year were estimated as follows:

	1994	1993
	(in thousands of dollars)	
Actuarial present value of accrued pension benefits at beginning of year . . .	15,082	17,320
Net adjustment arising from experience gains and losses and from other changes in actuarial assumptions as at March 31, 1992		-4,666
Amendments to the plan, including dividend increases		2,002
Net interest accrued on benefits	1,573	1,540
Contributions from participants (instalment payments)	15	16
Benefits payments	-1,086	-1,130
Actuarial present value of accrued pension benefits at end of year	15,584	15,082

SECTION 8

1993-94

PUBLIC ACCOUNTS

Other Liabilities

CONTENTS

	<i>Page</i>
Interest and matured debt	8.4
Accounts payable and accrued liabilities	8.5
Outstanding cheques and warrants	8.6
Allowance for employee benefits	8.6
Allowance for borrowings of agent enterprise Crown corporations expected to be repaid by the Government	8.6

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

OTHER LIABILITIES

This section contains information on accounts reported on the Statement of Assets and Liabilities under "Other Liabilities". The establishment and operation of these accounts is authorized by Parliament in annual appropriation acts and other legislation. In many cases, these accounts represent current liabilities set up at year end under the authority granted to the President of the Treasury Board in the *Financial Administration Act*.

Table 8.1 presents the year-end balances for other liabilities. Chart 8A presents other liabilities by category for the current fiscal year, while Chart 8B compares other liabilities for the last ten fiscal years.

The tables in this section present the continuity of accounts, by showing the opening and closing balances.

TABLE 8.1

OTHER LIABILITIES

	April 1/1993	March 31/1994
	\$	\$
Interest and matured debt, Table 8.2	5,866,011,720	6,465,612,502
Accounts payable and accrued liabilities, Table 8.3	11,826,715,130	15,690,878,063
Outstanding cheques and warrants, Table 8.4	3,228,593,487	4,014,770,712
Allowance for employee benefits	3,150,000,000	3,420,000,000
Add: consolidation adjustment ⁽¹⁾	135,000,000	135,000,000
	3,285,000,000	3,555,000,000
Allowance for borrowings of agent enterprise Crown corporations expected to be repaid by the Government, Table 8.5	3,560,000,000	3,885,000,000
Total	27,766,320,337	33,611,261,277

⁽¹⁾ Additional information on the consolidated Crown corporations is provided in Section 5 of this volume and in the audited financial statements (Section 1 of this volume).

CHART 8A
OTHER LIABILITIES BY CATEGORY FOR 1993-94

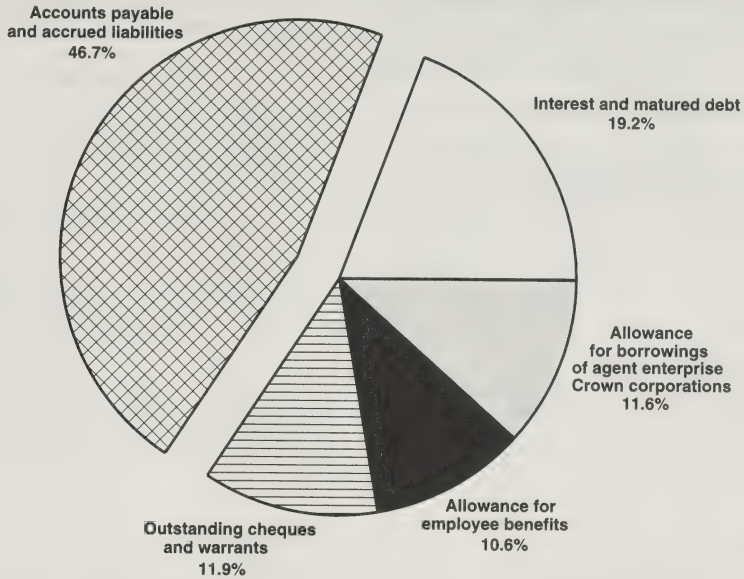
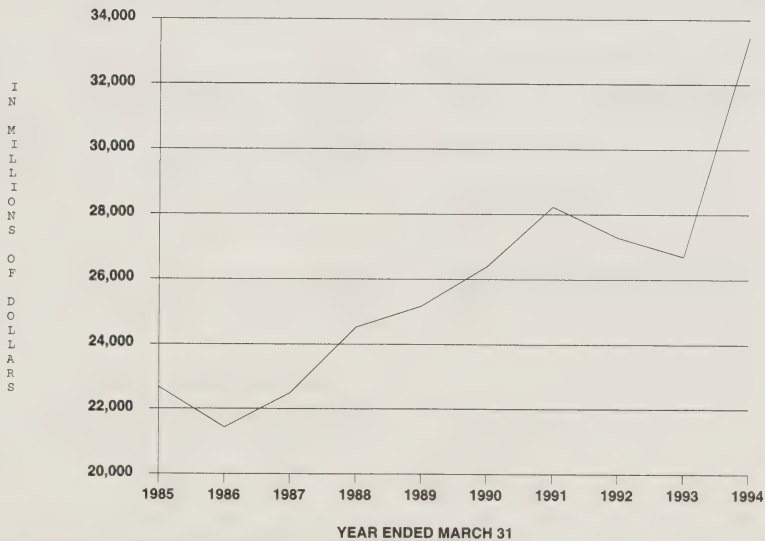


CHART 8B
OTHER LIABILITIES



Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued, matured debt and unamortized discounts, premiums and commissions pertaining to the issue of unmatured debt.

Table 8.2 presents a summary of the balances for the accounts in this category of other liabilities.

TABLE 8.2

INTEREST AND MATURED DEBT

	April 1/1993	March 31/1994
	\$	\$
Interest due	3,866,821,410	3,608,966,528
Interest accrued	5,782,881,860	5,443,092,692
Matured debt	372,327,158	320,394,200
	10,022,030,428	9,372,453,420
Less: unamortized discounts on Canada bills	14,342,874	25,025,840
unamortized discounts on Treasury bills	2,961,598,834	2,260,247,008
unamortized discounts and premiums on marketable bonds	1,078,020,000	541,073,669
unamortized commissions on Canada savings bonds	102,057,000	80,494,401
	4,156,018,708	2,906,840,918
Total	5,866,011,720	6,465,612,502

Interest due

Interest due is the interest on the bonded debt, which is due and payable but has not been redeemed by bond holders.

Interest accrued

Interest accrued is the interest accumulated as at March 31 on the bonded debt and certain other liabilities, that is not payable until a future date.

Matured debt

This account records financial obligations represented by certificates of indebtedness issued by the Government, that have become due but that have not been presented for redemption. Unclaimed matured bonds are transferred to non-tax revenue if they remain unredeemed 15 years after the date of call or maturity, whichever is earlier; the minimum time before such a transfer is made is 5 years from the date of maturity.

Unamortized discounts on Canada bills

This account records the portion of the discounts on outstanding Canada bills which has not yet been charged to expenditure. Discounts are amortized to expenditure over the life of the bills.

Unamortized discounts on Treasury bills

This account records the portion of the discounts on outstanding Treasury bills which has not yet been charged to expenditure. Discounts are amortized to expenditure over the life of the bills.

Unamortized discounts and premiums on marketable bonds

This account records the portion of the discounts and premiums on outstanding marketable bonds which has not yet been charged to expenditure. Discounts and premiums are amortized to expenditure over the life of the bonds.

TABLE 8.3**ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	April 1/1993	March 31/1994
	\$	\$
Accounts payable	10,399,031,752	14,209,818,282
Add: consolidation adjustment ⁽¹⁾	387,501,000	403,603,000
Allowance for loan guarantees	10,786,532,752	14,613,421,282
Miscellaneous departmental payroll deductions	995,000,000	1,045,000,000
Borrowings of consolidated Crown corporations ⁽¹⁾	24,971,114	1,530,598
Suspense accounts		8,065,000
Other	20,118,236	22,662,377
	93,028	198,806
Total	11,826,715,130	15,690,878,063

⁽¹⁾ Additional information on consolidated Crown corporations is provided in Section 5 of this volume and in the audited financial statements (Section 1 of this volume).

Accounts payable

This account records amounts owing at the year end pursuant to contractual arrangements, or for work performed, goods received, or services rendered, relating to appropriations on which Parliament has imposed annual ceilings, accrued amounts to be paid from appropriations and statutory authorities, and accrued financial obligations of consolidated Crown corporations.

Allowance for loan guarantees

This account records potential losses on loan guarantees when it is likely that a payment will be made in the future to honour a guarantee and when the amount of the loss can be reasonably estimated.

Miscellaneous departmental payroll deductions

Deductions from the salaries and wages of certain employees are credited to this account pending transmittal to related outside organizations.

Unamortized commissions on Canada savings bonds

This account records the portion of the commissions on outstanding Canada savings bonds which has not yet been charged to expenditure. Commissions are amortized to expenditure over the life of the bonds.

Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities includes accounts payable, an allowance for loan guarantees, miscellaneous departmental payroll deductions, borrowings of consolidated Crown corporations, suspense accounts and other accounts.

Table 8.3 presents a summary of the balances for the accounts in this category of other liabilities.

Borrowings of consolidated Crown corporations

This account records the unconditional obligations of the Government for the consolidated Crown corporations.

Suspense accounts

Accounts in which transactions are recorded temporarily, pending their ultimate disposition.

Other

Miscellaneous accounts payable and accrued liabilities such as provincial sales tax collected on sales are recorded in this account.

Outstanding Cheques and Warrants

This account records cheques and warrants issued but not yet presented for payment.

Table 8.4 presents a summary of the balances for the accounts in this category of other liabilities.

TABLE 8.4

OUTSTANDING CHEQUES AND WARRANTS

	April 1/1993	March 31/1994
	\$	\$
Outstanding cheques	2,814,362,085	3,633,805,422
Imprest account cheques	494,048	470,569
Unemployment insurance warrants	413,737,354	380,494,721
Total	3,228,593,487	4,014,770,712

Outstanding cheques

Cheques issued in Canadian dollars, and unpaid at March 31, are recorded in this account. Cheques outstanding for 10 years are transferred to non-tax revenue. During the year, an amount of \$9,218,018 was transferred to non-tax revenue.

Cheques in foreign currencies are credited to the Government's cash account at the time of issue.

Imprest account cheques

Imprest account cheques issued and unpaid at March 31, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenue), are recorded in this account. During the year, an amount of \$499,358 was transferred to non-tax revenue.

Unemployment insurance warrants

This account records outstanding Unemployment insurance benefit warrants.

Allowance for Employee Benefits

This account records allowances for amounts owing for earned and unpaid annual vacation leave and compensation time, for employee benefits payable upon termination of employment and for unsigned pay adjustments.

Allowance for Borrowings of Agent Enterprise Crown Corporations Expected to be Repaid by the Government

In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent enterprise Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government.

This account reports the borrowings of agent enterprise Crown corporations expected to be repaid by the Government (see Table 6.6 in Section 6 of this volume).

Table 8.5 presents a summary of the balances for this account.

TABLE 8.5

ALLOWANCE FOR BORROWINGS OF AGENT ENTERPRISE CROWN CORPORATIONS EXPECTED TO BE REPAYED BY THE GOVERNMENT

	April 1/1993	March 31/1994
	\$	\$
Allowance for borrowings of agent enterprise Crown corporations expected to be repaid by the Government—		
Borrowings of agent enterprise Crown corporations	18,582,549,000	21,324,664,000
Less: borrowings expected to be repaid by these enterprise Crown corporations	15,022,549,000	17,439,664,000
Total	3,560,000,000	3,885,000,000

SECTION 9

1993-94

PUBLIC ACCOUNTS

Foreign Exchange Accounts

CONTENTS

	<i>Page</i>
International reserves held in the Exchange Fund Account . . .	9.3
International Monetary Fund—Subscriptions	9.4
International Monetary Fund—Notes payable	9.4
Special Drawing Rights allocations	9.4
Supplementary statement—	
Exchange Fund Account	9.5

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at Canadian dollar equivalents at March 31. Net gains resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are credited to revenue, and net losses are charged to budgetary expenditure of the Department of Finance.

TABLE 9.1

FOREIGN EXCHANGE ACCOUNTS

	April 1/1993	Payments and other charges	Receipts and other credits	March 31/1994
	\$	\$	\$	\$
International reserves held in the Exchange Fund				
Account	10,878,921,069	97,411,012,576	95,134,478,326	13,155,455,319
International Monetary Fund—Subscriptions	7,599,580,512	843,711,387		8,443,291,899
	18,478,501,581	98,254,723,963	95,134,478,326	21,598,747,218
Less: International Monetary Fund—Notes payable	6,310,317,522	558,601,541	1,399,142,025	7,150,858,006
Special Drawing Rights allocations	1,370,802,282		152,187,544	1,522,989,826
	7,681,119,804	558,601,541	1,551,329,569	8,673,847,832
Total foreign exchange accounts	10,797,381,777	98,813,325,504	96,685,807,895	12,924,899,386

CHART 9A

NET FOREIGN EXCHANGE ACCOUNTS

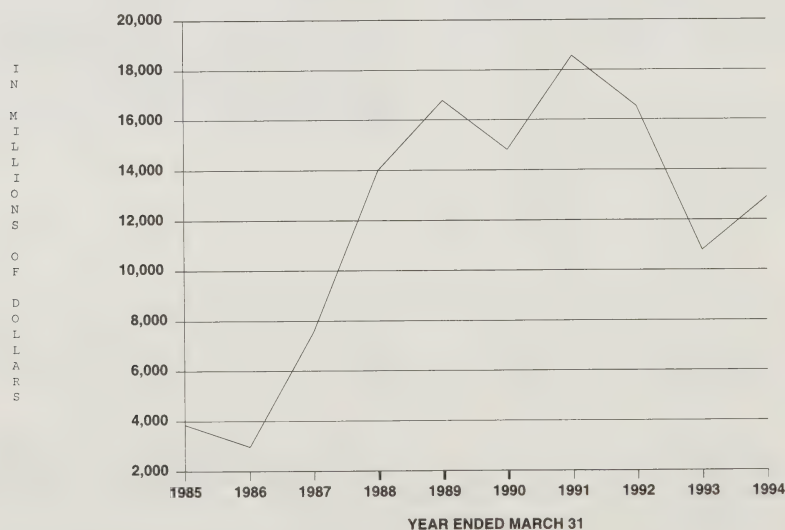


Table 9.1 presents the continuity of each foreign exchange account, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges. It should be noted, however, that this table excludes unmatured debt payable in foreign currencies, amounting to \$10,668 million as at March 31, 1994 (\$5,409 million as at March 31, 1993); details relating to these obligations are presented in Section 10 of this volume. Chart 9A compares the net foreign exchange accounts for the last ten fiscal years.

International Reserves Held in the Exchange Fund Account

This account records the moneys advanced from the Government to the Exchange Fund Account, in Canadian and other currencies, for the purchase of gold, foreign currencies and securities, and Special Drawing Rights (SDRs).

The Exchange Fund Account is operated under the provisions of the *Currency Act*. In accordance with this Act, audited financial statements for the Exchange Fund Account are prepared for each calendar year. The financial statements as at December 31, 1993, together with the Auditor General's report thereon, are found at the end of this section.

Table 9.2 shows foreign exchange reserves held by and advances to the Exchange Fund Account as at March 31, 1994. Gold held by the Account is valued at 35 SDRs per fine ounce (\$68.40 Cdn as at March 31, 1994 and \$61.57 Cdn as at March 31, 1993).

In 1993-94, payments and other charges consisted of advances to the Exchange Fund Account in the amount of \$96,313 million, a valuation adjustment of \$441 million and an adjustment of \$657 million to recognize the net income of the Exchange Fund Account for the period January 1 to March 31. Receipts and other credits consisted of repayments of advances of \$95,134 million.

TABLE 9.2

INTERNATIONAL RESERVES HELD IN THE EXCHANGE FUND ACCOUNT (in millions of dollars)

	March 31/ 1994	March 31/ 1993
US cash on deposits	320	114
US dollar short-term deposits	2,220	2,657
US dollar investments	7,983	4,544
Deutsche marks cash on deposits	175	3
Deutsche marks short-term deposits	180	316
Japanese yen cash on deposits	(1)	7
Japanese yen short-term deposits	358	1,329
Special Drawing Rights	1,528	1,344
Gold	391	564
Canadian cash on deposits	(1)	1
Total	13,155	10,879
Advances by the Consolidated Revenue Fund were denominated as follows:		
US dollars (1994, \$7,711 million US; 1993, \$3,776 million US)	10,668	4,752
Japanese yen (1994, ¥ nil; 1993, ¥ 60,000 million)		658
Special Drawing Rights (1994, SDR 38 million; 1993, SDR 38 million)	75	67
Canadian dollar deposit with the Receiver General for Canada	1,755	5,027
Total advances from the Consolidated Revenue Fund	12,498	10,504
Total net income from January 1 to March 31	657	375
Total	13,155	10,879

⁽¹⁾ Less than \$500,000.

International Monetary Fund—Subscriptions

This account records the value of Canada's subscription (its "quota") to the capital of the International Monetary Fund (IMF).

The amount by which the sum of Canada's subscriptions plus loans to the IMF under special facilities exceeds the IMF's holdings of Canadian dollars represents the amount of foreign exchange which Canada is entitled to draw from the IMF on demand for balance of payments purposes. The subscription is expressed in terms of the SDR, a unit of account defined in terms of a "basket" of five major currencies.

Canada has accumulated its subscriptions through settlements to the IMF in Canadian dollars, gold and SDRs. Annual maintenance of value payments are made to, or received from, the IMF when the Canadian dollar depreciates or appreciates against the SDR, in order to maintain the SDR-value of the IMF's holdings of Canadian dollars.

In 1993-94, payments and other charges consisted of a maintenance of value adjustment of \$732 million and a valuation adjustment of \$112 million.

International Monetary Fund—Notes Payable

This account records non-marketable, non-interest bearing notes issued by the Government to the IMF. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the IMF for Canadian currency.

Canadian dollar holdings of the IMF include these notes and a small working balance (initially equal to one-quarter of one percent of Canada's subscription) held on deposit at the Bank of Canada. In 1993-94, notes payable to the IMF increased by \$841 million.

Special Drawing Rights Allocations

This account records the value of SDRs allocated to Canada by the IMF. The Special Drawing Right is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Rights Department. It represents a liability of Canada, as circumstances could arise whereby Canada could be called upon to repay these allocations, in part or in total.

As an asset, SDRs represent rights to purchase currencies of other countries participating in the IMF's Special Drawing Rights Department, as well as to make payments to the IMF itself. All SDRs allocated to Canada by the IMF have either been used to settle subscriptions in the IMF, or have been advanced to the Exchange Fund Account.

There was no allocation of SDRs by the IMF to Canada during the year. In 1993-94, receipts and other credits consisted of a valuation adjustment of \$152 million.

SUPPLEMENTARY STATEMENT

Exchange Fund Account

MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Responsibility for the financial statements of the Exchange Fund Account and all other information presented in this Annual Report rests with the Department of Finance. The operation of the Account is governed by the provisions of Part II of the *Currency Act*. The Account is administered by the Bank of Canada as fiscal agent.

The financial statements were prepared in accordance with the stated accounting policies of the Government of Canada set out in Note 2 to the financial statements. These policies were applied on a basis consistent with that of the preceding year.

The Department of Finance establishes policies for Exchange Fund Account transactions and investments, and related accounting activities. It also ensures that the Account's activities comply with the statutory authority of the *Currency Act*.

The Bank of Canada effects transactions for the Account and maintains records, as required to provide reasonable assurance regarding the reliability of the financial statements. The Bank reports to the Department of Finance on the financial position of the Account and on the results of its operations.

The Auditor General of Canada conducts an independent audit of the financial statements of the Account and reports the results of his audit to the Minister of Finance.

The Annual Report of the Account is tabled in Parliament along with the financial statements, which are part of the Public Accounts, and are referred to the Standing Committee on Public Accounts for their review.

Approved:

GORDON THIESSEN
Governor
Bank of Canada

D.A. DODGE
Deputy Minister
Department of Finance

JOHN MURRAY
Chief, International Department
Bank of Canada

AUDITOR'S REPORT

TO THE MINISTER OF FINANCE

I have audited the balance sheet of the Exchange Fund Account as at December 31, 1993 and the statement of revenues due to the Consolidated Revenue Fund for the year then ended. These financial statements are the responsibility of the Department of Finance. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Department of Finance, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at December 31, 1993 and the revenues due to the Consolidated Revenue Fund for the year then ended in accordance with the stated accounting policies of the Government of Canada set out in Note 2 to the financial statements.

Further, in my opinion, the transactions of the Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the applicable provisions of Part II of the *Currency Act*.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 28, 1994

Exchange Fund Account—Continued

BALANCE SHEET AS AT DECEMBER 31, 1993
(in millions of dollars)

ASSETS	1993		1992		LIABILITIES	1993		1992	
	US	C	US	C		C		C	
Denominated in US dollars					Due to the Consolidated Revenue Fund				
Cash and short-term deposits ...	2,451	3,240	1,788	2,273	Advances (Note 9)	8,136		5,919	
Marketable securities (Note 3) ..	3,825	5,055	2,626	3,338	Revenues for the year	2,634		3,548	
	6,276	8,295	4,414	5,611					
Denominated in other foreign currencies									
Cash and short-term deposits (Note 4)	156	206	412	523					
Marketable securities (Note 5) ..	353	466	1,091	1,387					
	509	672	1,503	1,910					
Denominated in special drawing rights									
Special drawing rights (Note 6) ..	1,071	1,416	1,051	1,336					
Gold (Note 7)	292	386	479	609					
	1,363	1,802	1,530	1,945					
Official international reserve assets (Note 8)	8,148	10,769	7,447	9,466					
Denominated in Canadian dollars									
Cash		1		1					
		10,770		9,467					
						10,770		9,467	

Commitments (Note 10)

Approved:

GORDON THIESSEN
Governor
Bank of CanadaD. A. DODGE
Deputy Minister
Department of FinanceJOHN MURRAY
Chief, International Department
Bank of Canada

Exchange Fund Account—Continued

STATEMENT OF REVENUES DUE TO THE CONSOLIDATED
REVENUE FUND FOR THE YEAR ENDED DECEMBER 31, 1993
(in millions of Canadian dollars)

	1993	1992
Investment income		
Marketable securities	347	752
Cash and short-term deposits	105	211
Special drawing rights	63	116
Gold	12	8
	527	1,087
Other income		
Gain on sales of gold	1,561	1,078
Net foreign exchange gains (Note 11)	546	1,383
	2,107	2,461
Revenues for the year due to the Consolidated Revenue Fund (Note 2 (f)) .	2,634	3,548

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1993

1. Authority and objective

The Exchange Fund Account (the Account) is governed by Part II of the *Currency Act* (the Act). The Account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent. The *Financial Administration Act* does not apply to the Account.

An Act to amend the *Currency Act* became law on June 23, 1993. The amendments updated and clarified the investment authority of the Minister of Finance with respect to the management of the Account's assets and the use of financial instruments.

The main objective of the Account is to aid in the control and protection of the external value of the Canadian dollar, and the Minister acquires or sells for the Account those assets which are deemed appropriate for this purpose in accordance with the Act.

2. Significant accounting policies

The following accounting policies, which conform to the stated accounting policies of the Government of Canada as used in Public Accounts, have been applied on a basis consistent with that of the preceding year.

(a) Valuation of assets

Marketable securities are adjusted for amortized premiums or discounts where applicable. Marketable securities, short-term deposits and special drawing rights (SDRs) include accrued interest. The SDR is a unit of account issued by the International Monetary Fund (IMF), and its value is determined in terms of a basket of five major currencies.

Gold includes gold loans and accrued interest on gold loans. Gold is held in the Account at a value of 35 SDRs per fine ounce.

(b) Translation of foreign currencies and SDRs

Investment income in foreign currencies and SDRs is translated into Canadian dollars at the foreign exchange rates prevailing on the date the income is recorded.

Net foreign exchange gains or losses result from the translation of foreign currency balances and transactions throughout the year.

Assets and liabilities denominated in foreign currencies and SDRs are translated into Canadian and US dollar equivalents at year-end market exchange rates, which were as follows:

	1993	1992
US dollar	1.321700	1.270900
Japanese yen	0.011820	0.010180
Deutsche mark	0.759800	0.784300
Special drawing right	1.818570	1.747491

(c) Investment income

Investment income is recorded on an accrual basis and includes interest earned, amortization of premiums and discounts, and gains and losses on the sale of marketable securities.

(d) Disposition of revenues

The revenues for the year are payable to the Consolidated Revenue Fund (CRF) of the Government of Canada within three months after the end of the year in accordance with the Act.

(e) Services received without charge

The Account receives, without charge, administrative, custodial and fiscal agency services from the Bank of Canada.

(f) Interest free advances

The Account receives interest-free advances from the Consolidated Revenue Fund.

3. Marketable securities denominated in US dollars

	1993		1992	
	US	C	US	C
(in millions of dollars)				
US Government securities	3,608	4,769	2,300	2,924
Sovereign paper			100	127
International Bank for Reconstruction and Development bonds	196	258	218	277
Accrued interest	21	28	8	10
	3,825	5,055	2,626	3,338

Estimated market value at year end:

1993—US\$ 3,831 million (C\$ 5,063 million)
1992—US\$ 2,633 million (C\$ 3,346 million)

Exchange Fund Account—Continued

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1993—Continued

4. Cash and short-term deposits denominated in other foreign currencies

	1993		1992	
	US	C	US	C
	(in millions of dollars)			
Japanese yen	5	6	40	50
Deutsche marks	150	199	372	473
Accrued interest	1	1		
	156	206	412	523

5. Marketable securities denominated in other foreign currencies

	1993		1992	
	US	C	US	C
	(in millions of dollars)			
German Treasury discount paper	103	136		
Japanese government securities	250	330	1,091	1,387
	353	466	1,091	1,387

Estimated market value at year end:

1993—US\$ 353 million (C\$ 467 million)
 1992—US\$ 1,091 million (C\$ 1,387 million)

6. Special drawing rights

	1993	1992
	(in millions of SDRs)	
Held at the end of the year	773	756
Accrued interest	5	9
	<hr/> 778	<hr/> 765

	1993		1992	
	US	C	US	C
	(in millions of dollars)			
Held at the end of the year ...	1,064	1,406	1,039	1,320
Accrued interest	7	10	12	16
	1,071	1,416	1,051	1,336

7. Gold

	1993	1992
	(in thousands of fine ounces)	
Held at the beginning of the year		
Gold	6,211	10,026
Gold loans	3,732	2,937
	9,943	12,963
Sold during the year	3,890	3,020
Held at the end of the year	6,053	9,943
Composed of		
Gold	3,615	6,211
Gold loans	2,438	3,732
	6,053	9,943

	1993		1992	
	US	C	US	C
	(in millions of dollars)			
Held at the end of the year				
Gold	174	230	299	380
Gold loans	117	155	179	228
Accrued interest on gold loans	1	1	1	1
	292	386	479	609

The book value, market value (based on London fixings), and approximate Canadian dollar cost of gold and gold loans at historical rates of exchange, excluding accrued interest on gold loans, at year end are:

	1993		1992	
	Price per fine ounce	Total value in millions	Price per fine ounce	Total value in millions
Book value—US\$	48.15	291	48.13	479
—C\$	63.65	385	61.17	609
Market value—US\$	390.65	2,365	332.90	3,310
—C\$	516.32	3,125	423.08	4,207
Approximate historical cost—C\$	36.91	223	36.91	367

The Minister of Finance has authorized loans and/or sales, at market prices, of part of the gold held by the Account, to the Royal Canadian Mint and others.

Exchange Fund Account—Continued

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1993—Continued

8. Official international reserve assets

The Account is the principal repository of Canada's official international reserves. Reserves are comprised of the Account's foreign assets, of deposit balances in foreign currencies held by the Receiver General (or CRF) and by the Bank of Canada, and of Canada's reserve position in the International Monetary Fund. At December 31, 1993 total reserves, as published by the Department of Finance, amounted to US\$ 12.8 billion (1992—US\$ 11.9 billion) of which the Account accounted for US\$ 8.1 billion (1992—US\$ 7.4 billion). The remaining US\$ 4.7 billion (1992—US\$ 4.5 billion) was held by the Bank of Canada and the CRF.

9. Due to the Consolidated Revenue Fund—Advances

The Account is funded by advances from the CRF. These are currently limited to C\$ 25 billion by Order in Council dated June 30, 1988. The CRF does not charge interest on advances to the Account. At year end, advances from (to) the CRF consisted of:

	1993	1992
	(in millions of Canadian dollars)	
US dollars	8,731	3,168
Canadian dollars	-665	2,073
Special drawing rights	70	67
Japanese yen		611
	<u>8,136</u>	<u>5,919</u>

The proceeds of Canada's borrowings in foreign currency and allocations of SDRs by the IMF have been advanced from the CRF to the Account. Repayments of foreign currency debt are made using the resources of the Account. Interest payable by Canada on borrowings in foreign currencies and charges on SDR allocations to Canada are charged directly to the CRF.

10. Commitments**(a) Currency swaps**

The Account enters into short-term currency swap arrangements with the Bank of Canada and with major financial institutions. The objective of swaps with the Bank of Canada is to assist the Bank in its cash management operations while the objective of swaps with financial institutions is to assist the Government in managing its domestic cash balances in a more cost-effective manner. Under these agreements, the Account

sells US dollars for Canadian dollars, with simultaneous agreements to repurchase US dollars on future dates at predetermined exchange rates. Swaps with the Bank of Canada are unwound at the same exchange rates as those used in the initial sales, while the rates used in swaps with financial institutions reflect the premium or discount prevailing in the market at the time the swaps were entered into. These swaps result in decreases in the Account's foreign currency assets and in the level of advances from the CRF. The effect is reversed when the swaps mature. Net foreign exchange gains or losses on currency swaps are recorded at maturity using exchange rates prevailing at that time.

At year end, the Account had the following commitments to repurchase US dollars under swap arrangements:

	1993		1992	
	US	C	US	C
	(in millions of dollars)			
Bank of Canada	3,529	4,702	3,314	4,208
Financial institutions	600	797		
	<u>4,129</u>	<u>5,499</u>	<u>3,314</u>	<u>4,208</u>

(b) Uncompleted transactions

At year end, the Account had short-term commitments for net purchases of US\$ 211 million (1992—net sales of US\$ 87 million) against C\$ 280 million (1992—C\$ 111 million).

(c) Gold options

During the year, the Minister of Finance authorized the sale of call options on part of the Account's gold holdings. Under such transactions, the Account receives a premium against commitments to sell gold, at predetermined prices, on the expiry date of the options which can be exercised at the holder's discretion. No gold is sold unless the holders of the options exercise their right on the expiry dates.

At year end, the Account had commitments to sell 120,000 (1992—20,000) fine ounces of gold, under short-term call option contracts with a total value of US\$ 49 million (1992—US\$ 7 million).

Exchange Fund Account—Concluded

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1993—*Concluded*

11. Net foreign exchange gains (losses)

	1993			1992
	Assets	Liabilities	Net	Net
	(in millions of Canadian dollars)			
Assets and liabilities denominated in:				
US dollars	509	-147	362	986
Japanese yen	213	-96	117	211
Deutsche marks	-8		-8	77
Swiss francs				-1
Special drawing rights	77	-2	75	110
	791	-245	546	1,383

12. Related party transactions

The Account is related in terms of common ownership to Government of Canada departments, agencies and Crown corporations. It effects transactions with such entities in the normal course of business.

13. Comparative figures

Certain comparative figures have been reclassified to conform to the current year's presentation.

SECTION 10

1993-94

PUBLIC ACCOUNTS

Unmatured Debt

CONTENTS

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Canada bills	10.12
Supplementary statements—	
Interest rates	10.13
Maturity of Government debt	10.14
Statement of all borrowing transactions on behalf of Her Majesty	10.15

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

UNMATURED DEBT

Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due.

The Government's holdings of its own securities have been deducted from unmatured debt, to report the amount of the Government's liabilities to outside parties.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as issues and retirements.

Table 10.1 presents the transactions and year-end balances of unmatured debt. Chart 10A presents unmatured debt by category for the current fiscal year while Chart 10B compares unmatured debt for the last ten fiscal years.

TABLE 10.1

UNMATURED DEBT

	April 1/1993	Issues	Retirements	March 31/1994
	\$	\$	\$	\$
Payable in Canadian currency—				
Marketable bonds, Table 10.2	178,464,588,182	45,875,151,000	20,894,997,307	203,444,741,875
Canada savings bonds, Table 10.3	34,369,139,100	5,391,139,862	8,429,426,110	31,330,852,852
Special non-marketable bonds issued to the Canada Pension Plan Investment Fund, Table 10.4	3,505,445,000	1,017,453,000	1,025,360,000	3,497,538,000
Treasury bills, Table 10.5	162,050,000,000	390,500,000,000	386,550,000,000	166,000,000,000
	378,389,172,282	442,783,743,862	416,899,783,417	404,273,132,727
Less: Government's holdings of unmatured debt—				
Marketable bonds	52,984,000			52,984,000
Canada savings bonds held on account of employees	106,449,095	189,770,636	200,501,174	95,718,557
Canada savings bonds held on account of the Payroll Savings Plan	832,209,500	1,213,539,500	1,284,818,000	760,931,000
Consolidation adjustment ⁽¹⁾	65,909,000	9,493,000	9,493,000	56,416,000
	1,057,551,595	1,403,310,136	1,494,812,174	966,049,557
	377,331,620,687	441,380,433,726	415,404,971,243	403,307,083,170
Payable in foreign currencies—				
Marketable bonds, Table 10.2	2,857,522,190	2,970,509,374	808,589,802	5,019,441,762
Canada bills, Table 10.6	2,551,884,361	19,613,251,641	16,516,352,541	5,648,783,461
	5,409,406,551	22,583,761,015	17,324,942,343	10,668,225,223
Total unmatured debt	382,741,027,238	463,964,194,741	432,729,913,586	413,975,308,393

Note: This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 10.10.

⁽¹⁾ Additional information on consolidated Crown corporations is provided in Section 5 of this volume and in the audited financial statements (Section 1 of this volume).

CHART 10A
UNMATURED DEBT BY CATEGORY FOR 1993-94

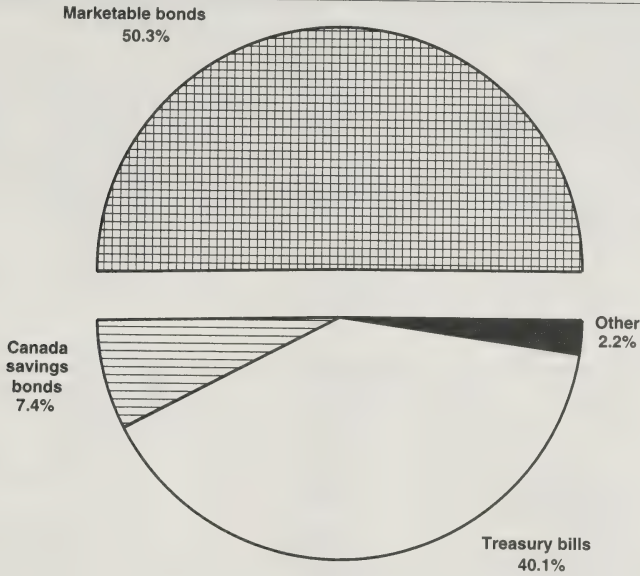
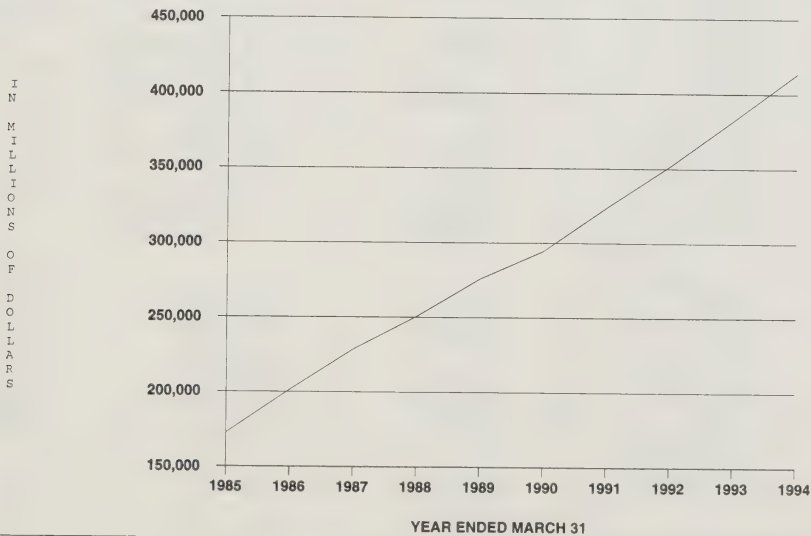


CHART 10B
UNMATURED DEBT



Marketable Bonds

Marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- bought and sold on the open market;
- payable in Canadian or foreign currency;
- subject to call or redemption before maturity;
- fixed dates of maturity;
- interest payable either in coupon or registered form; and,
- face value guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 10.2 presents a summary of the balances and transactions for marketable bonds. Since most of the marketable bonds are not subject to call or redemption before maturity, exceptions only are noted in the table.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 1994.

TABLE 10.2
MARKETABLE BONDS

Maturity date	%	Issue date	Series	April 1/1993	Issues ⁽¹⁾	Retirements ⁽¹⁾	March 31/1994
				\$	\$	\$	\$
Payable in Canadian currency—							
Matured 1993-94							
1993—Apr 1	10.25	Jan 25/90-Feb 1/90	A29	925,000,000		925,000,000	
May 1	10.75	May 15/83-June 21/83					
		Nov 5/87-Mar 15/89					
		Mar 15/90	H3	1,725,000,000		1,725,000,000	
June 1	15.25	June 1/81-July 31/81	J65	895,006,000		895,006,000	
June 6	9	June 6/91	A44	1,350,000,000		1,350,000,000	
July 1	8.75	Feb 18/88-Mar 15/88					
		May 5/88	A13	1,625,000,000		1,625,000,000	
July 1	14.75	July 1/81	J69	445,459,000		445,459,000	
Sept 1	9.5	June 23/88-July 21/88					
		Oct 15/88-Oct 31/88					
		Dec 15/88-Oct 19/89					
		Dec 15/89	A16	2,450,000,000		2,450,000,000	
Sept 6	8.75	Sept 6/91	A46	1,400,000,000		1,400,000,000	
Oct 15	11.75	Sept 27/83-Oct 15/83					
		Feb 1/84-Apr 26/90					
		May 1/90-Aug 1/90	H8	2,125,000,000		2,125,000,000	
Dec 6	7	Dec 6/91	A48	1,400,000,000		1,400,000,000	
Dec 15	11.5	Nov 8/83-Dec 15/83					
		Feb 21/84	H12	850,000,000		850,000,000	
1994—Feb 1	8.75	Dec 15/86	H93	250,000,000		250,000,000	
Feb 1	10.25	Jan 5/89-Feb 9/89					
		Oct 1/90-Oct 18/90					
		Dec 15/90-Feb 1/91	A21	2,350,000,000		2,350,000,000	
Mar 1	8.25	Jan 29/87-Feb 19/87					
		Mar 15/87	H96	800,000,000		800,000,000	
Mar 1	12	Mar 13/84-Apr 10/85	H17	700,000,000		700,000,000	
Mar 6	7.5	Mar 6/92-Apr 1/92	A51	1,600,000,000		1,600,000,000	
				20,890,465,000		20,890,465,000	
Maturing 1994-95							
1994—Apr 1	13	Apr 1/84-May 1/84					
		Aug 22/84	H21	1,025,000,000			1,025,000,000
May 15	13.75	June 1/84-July 11/84					
		Aug 1/84	H25	1,200,000,000			1,200,000,000
June 15	9.5	June 15/74-July 1/75					
		Aug 15/75-June 1/76					
		Aug 1/76-Apr 1/77	F85	610,520,000			610,520,000
July 15	7.75	Apr 16/87	A3	400,000,000			400,000,000
July 15	13.5	June 19/84	H29	250,000,000			250,000,000
Sept 15	7	June 15/92-Sept 15/92	A53	3,500,000,000			3,500,000,000
Oct 1	9.25	June 18/87-July 30/87					
		Feb 1/88-Apr 14/88					
		July 1/89-Aug 1/89					
		Feb 21/91	A6	2,525,000,000			2,525,000,000

TABLE 10.2

MARKETABLE BONDS—Continued

Maturity date	%	Issue date	Series	April 1/1993	Issues ⁽¹⁾	Retirements ⁽¹⁾	March 31/1994
				\$	\$	\$	\$
Oct 1	12.75	Sept 12/84	H39	475,000,000			475,000,000
Dec 1	6.25	Dec 1/67	F23	125,000			125,000
Dec 15	12.5	Oct 1/84-Oct 24/84	H42	900,000,000			900,000,000
Dec 15	9.25	Aug 24/89-Oct 1/89					
		Nov 1/89-July 1/91					
		Sept 1/91	A25	1,700,000,000			1,700,000,000
1995—Feb 1	11.5	Feb 1/85	H51	375,000,000			375,000,000
Feb 1	12.25	Nov 14/84-Mar 19/85	H44	725,000,000			725,000,000
Mar 1	10	Jan 5/88-June 1/88					
		Aug 11/88-Dec 15/89					
		Feb 1/90-Feb 26/90	A12	2,800,000,000			2,800,000,000
Mar 1	11.75	Dec 15/84-May 1/90	H48	925,000,000			925,000,000
Mar 15	7	Dec 15/92-Mar 15/93	A58	3,800,000,000			3,800,000,000
				21,210,645,000			21,210,645,000
Maturing 1995-96							
1995—Apr 1	11.25	Feb 19/85-May 1/85					
		May 22/85					
June 1	10.5	June 12/85-July 1/85	H54	1,350,000,000			1,350,000,000
		July 23/85-Sept 1/85					
Sept 15	6.25	Mar 15/90-April 11/90	H62	3,100,000,000			3,100,000,000
Oct 1	6.5	June 15/93-Sept 15/93	A62		4,300,000,000		4,300,000,000
Oct 1	10	Oct 1/68	F33	100,000,000			100,000,000
		Oct 1/75-Dec 15/75					
Nov 1	8.25	Feb 1/76-Apr 1/76	F97	652,375,000			652,375,000
Dec 15	10.75	May 8/92	A52	1,500,000,000			1,500,000,000
		Oct 1/85-Oct 23/85					
		Nov 15/85-Mar 15/89					
		July 26/90-Aug 1/90					
		Aug 28/90	H67	3,050,000,000			3,050,000,000
1996—Feb 1	6	Aug 4/92-Jan 6/93	A54	3,500,000,000			3,500,000,000
Mar 1	10.25	Feb 6/86-Dec 15/87					
		Sept 22/88-Oct 1/90					
		Dec 15/90-Feb 1/91					
		Feb 14/91	H76	2,600,000,000			2,600,000,000
Mar 15	4.75	Dec 15/93-Mar 15/94	A71		4,900,000,000		4,900,000,000
				15,852,375,000	9,200,000,000		25,052,375,000
Maturing 1996-97							
1996—May 1	9.25	Apr 10/86-June 1/87					
		July 1/87-Mar 31/88					
June 1	8.75	July 27/89-Aug 31/89	H80	3,300,000,000			3,300,000,000
		Apr 28/86-May 22/86					
		July 24/86-Oct 1/86					
Aug 1	6.5	Dec 15/86-May 1/87	H84	2,175,000,000			2,175,000,000
Sept 15	3	Apr 13/93-July 13/93	A59		3,800,000,000		3,800,000,000
Oct 1	9.25	Sept 15/36	P1	55,000,000			55,000,000
		May 1/91-June 20/91					
		July 1/91-Sept 1/91					
1997—Mar 1	8.25	Sept 19/91	A42	3,425,000,000			3,425,000,000
		Jan 29/87-Feb 19/87					
		Mar 15/87-Oct 31/91					
		Nov 28/91-Dec 15/91	H97	3,400,000,000			3,400,000,000
				12,355,000,000	3,800,000,000		16,155,000,000
Maturing 1997-98							
1997—May 15	9.25	May 15/77-July 1/77					
		Sept 1/77-Feb 1/78	J9	876,000,000			876,000,000
July 1	7.5	Feb 1/92-June 1/92					
Oct 1	9.75	July 1/92	A50	4,200,000,000			4,200,000,000
		Aug 13/87-Sept 1/87					
		Nov 15/87-Feb 1/88					
		May 12/88-Jan 4/90					
		Feb 21/91	A8	2,775,000,000			2,775,000,000
1998—Feb 1	6.25	Sept 1/92-Oct 15/92					
		Dec 1/92-Mar 5/93	A56	6,600,000,000			6,600,000,000
Mar 15	3.75	Sept 15/56	T15	197,045,000			197,045,000
Mar 15	10.75	Oct 15/87-Mar 15/89					
		Apr 13/89-Aug 16/90	A10	2,225,000,000			2,225,000,000
				16,873,045,000			16,873,045,000

TABLE 10.2

MARKETABLE BONDS—Continued

Maturity date	%	Issue date	Series	April 1/1993	Issues ⁽¹⁾	Retirements ⁽¹⁾	March 31/1994
				\$	\$	\$	\$
Maturing 1998-99							
1998—Sept 1	6.5	May 1/93-June 1/93	A60		6,800,000,000		6,800,000,000
Oct 1	9.5	Sept 1/93-Oct 29/93 June 30/88-July 21/88 Nov 15/88-July 1/89 Aug 15/91	A17	3,100,000,000			3,100,000,000
Dec 1	10.25	Sept 1/88-Oct 15/88 Dec 15/88-Jan 26/89	A18	2,275,000,000			2,275,000,000
1999—Mar 1	5.75	Dec 1/93-Dec 29/93 Mar 1/94	A70		6,700,000,000 13,500,000,000		6,700,000,000 18,875,000,000
				5,375,000,000			
Maturing 1999-2000							
1999—Oct 15	9	Oct 15/77-Dec 15/77	J13	527,500,000			527,500,000
Dec 1	13.5	Dec 1/80	J53	400,000,000			400,000,000
Dec 1	9.25	Sept 21/89-Oct 1/89 Nov 16/89-Dec 15/89	A27	2,825,000,000			2,825,000,000
2000—Mar 15	13.75	Mar 31/80-Mar 1/81 Mar 31/81-Oct 15/82	J39	1,050,000,000 4,802,500,000			1,050,000,000 4,802,500,000
Maturing 2000-01							
2000—May 1	9.75	Feb 1/90-Feb 15/90	A30	1,575,000,000			1,575,000,000
July 1	10.5	Mar 15/90-Mar 29/90 June 21/90-Aug 1/90	A32	2,900,000,000			2,900,000,000
July 1	15	July 1/81	J70	175,000,000			175,000,000
Sept 1	11.5	May 1/90-Nov 1/90	A33	1,200,000,000			1,200,000,000
Dec 15	9.75	Dec 15/78	J22	500,000,000			500,000,000
2001—Feb 1	15.75	June 1/81-July 31/81	J66	425,000,000			425,000,000
Mar 1	10.5	Sept 20/90-Oct 1/90 Dec 15/90-Feb 1/91	A37	3,175,000,000 9,950,000,000			3,175,000,000 9,950,000,000
Maturing 2001-02							
2001—May 1	13	May 1/80-Oct 1/80 Feb 1/81	J42	1,325,000,000			1,325,000,000
June 1	9.75	Feb 21/91-Mar 1/91 Mar 28/91-May 16/91	A40	3,550,000,000			3,550,000,000
Oct 1	9.5	Oct 1/76-Dec 1/76 Apr 1/78-May 15/78 July 1/78	J2	1,232,750,000			1,232,750,000
Dec 1	9.75	July 1/91-July 18/91 Sept 1/91-Oct 1/91	A45	3,850,000,000			3,850,000,000
2002—Feb 1	8.75	Feb 1/77	J7	213,000,000			213,000,000
Mar 15	15.5	Mar 31/82-May 1/82	J79	350,000,000 10,520,750,000			350,000,000 10,520,750,000
Maturing 2002-03							
2002—Apr 1	8.5	Nov 14/91-Dec 15/91 Mar 1/92-May 1/92 July 15/92	A47	5,450,000,000			5,450,000,000
May 1	10	May 1/79-June 1/79 July 15/79	J25	1,850,000,000			1,850,000,000
Dec 15	11.25	Dec 15/79-July 1/80 May 15/83	J34	1,625,000,000			1,625,000,000
2003—Feb 1	11.75	Feb 1/80-June 1/80 Aug 1/80-Feb 1/83 Apr 27/83-June 21/83 July 12/83	J35	2,700,000,000 11,625,000,000			2,700,000,000 11,625,000,000
Maturing 2003-04							
2003—June 1	7.25	Sept 25/92-Oct 26/92 Nov 20/92-Jan 18/93 Feb 15/93	A57	6,900,000,000			6,900,000,000
Oct 1	9.5	Aug 15/78-Oct 1/78	J18	670,500,000			670,500,000
Dec 1	7.5	May 21/93-July 1/93 Aug 16/93-Sept 28/93 Nov 15/93	A61		8,800,000,000		8,800,000,000
2004—Feb 1	10.25	Feb 1/79-Mar 15/79 Mar 21/79-Aug 15/79	J24	2,200,000,000 9,770,500,000	8,800,000,000		2,200,000,000 18,570,500,000

TABLE 10.2

MARKETABLE BONDS—*Continued*

Maturity date	%	Issue date	Series	April 1/1993	Issues ⁽¹⁾	Retirements ⁽¹⁾	March 31/1994
				\$	\$	\$	\$
Maturing 2004-05							
2004—June 1	13.5	Apr 1/84-May 1/84	H22	550,000,000			550,000,000
June 1	6.5	Jan 14/94-Feb 15/94	A72		4,000,000,000		4,000,000,000
Oct 1	10.5	Oct 1/79-Dec 15/87	J30	875,000,000			875,000,000
2005—Mar 1	12	Oct 15/83-Nov 8/83					
		Dec 15/83-Feb 1/84					
		Feb 21/84-Dec 15/84	H9	1,775,000,000			1,775,000,000
				3,200,000,000	4,000,000,000		7,200,000,000
Maturing 2005-06							
2005—Sept 1	12.25	Aug 1/83-Sept 1/83					
		Sept 27/83-Apr 10/85	H6	1,375,000,000			1,375,000,000
2006—Mar 1	12.5	Mar 13/84-Nov 14/84					
		Mar 19/85	H18	975,000,000			975,000,000
				2,350,000,000			2,350,000,000
Maturing 2006-07							
2006—Oct 1	14	June 1/84-July 11/84					
		Aug 1/84	H26	1,025,000,000			1,025,000,000
2007—Mar 1	13.75	June 19/84	H30	325,000,000			325,000,000
				1,350,000,000			1,350,000,000
Maturing 2007-08							
2007—Oct 1	13	Aug 22/84-Sept 12/84	H36	700,000,000			700,000,000
2008—Mar 1	12.75	Oct 1/84-Oct 24/84	H41	750,000,000			750,000,000
				1,450,000,000			1,450,000,000
Maturing 2008-09							
2008—June 1	10	Dec 15/85-Sept 1/87					
		Feb 1/88-Apr 14/88					
		June 1/88-July 21/88					
		Oct 15/88-Dec 15/88					
		Feb 23/89-June 1/89	H74	3,450,000,000			3,450,000,000
Oct 1	11.75	Feb 1/85-May 1/85	H52	725,000,000			725,000,000
2009—Mar 1	11.5	May 22/85	H58	400,000,000			400,000,000
				4,575,000,000			4,575,000,000
Maturing 2009-10							
2009—June 1	11	Oct 1/85-Oct 23/85					
		Oct 15/87	H68	925,000,000			925,000,000
Oct 1	10.75	June 12/85-July 1/85					
		Sept 1/85-Sept 1/88	H63	1,300,000,000			1,300,000,000
2010—Mar 1	9.75	Mar 15/86	H79	325,000,000			325,000,000
				2,550,000,000			2,550,000,000
Maturing 2010-11							
2010—June 1	9.5	Apr 10/86-July 1/87					
		July 1/89-Aug 10/89					
		Oct 1/89-Dec 15/89					
		Feb 1/90	H81	2,975,000,000			2,975,000,000
Oct 1	8.75	Apr 28/86	H85	325,000,000			325,000,000
2011—Mar 1	9	July 3/86-Sept 2/86					
		Oct 23/86-Dec 15/86					
		May 1/87-Mar 15/88	H87	1,975,000,000			1,975,000,000
				5,275,000,000			5,275,000,000
Maturing 2011-12							
2011—June 1	8.5	Feb 19/87-Mar 15/87	H98	750,000,000			750,000,000
Maturing 2013-14							
2014—Mar 15	10.25	Mar 15/89-Mar 30/89					
		Mar 15/90-July 1/90					
		Aug 1/90-Feb 21/91	A23	3,150,000,000			3,150,000,000
Maturing 2015-16							
2015—June 1	11.25	May 1/90-May 31/90					
		Oct 1/90-Nov 15/90	A34	2,350,000,000			2,350,000,000
Maturing 2019-20							
2019—Dec 31	10.186	Mar 23/90	M1	8,436,324			8,436,324
Maturing 2020-21							
2021—Mar 15	10.5	Dec 15/90-Jan 9/91					
		Feb 1/91	A39	1,800,000,000			1,800,000,000

TABLE 10.2

MARKETABLE BONDS—Concluded

Maturity date	%	Issue date	Series	April 1/1993	Issues ⁽¹⁾	Retirements ⁽¹⁾	March 31/1994
				\$	\$	\$	\$
Maturing 2021-22 2021—June 1	9.75	May 9/91-June 1/91 July 1/91-Aug 1/91 Sept 1/91-Oct 17/91	A43	4,650,000,000			4,650,000,000
(3) Dec 1	4.25	Dec 10/91-Oct 14/92 May 1/93-Dec 1/93	L25	1,230,871,858 5,880,871,858	1,575,151,000 1,575,151,000	4,532,307 4,532,307	2,801,490,551 7,451,490,551
Maturing 2022-23 2022—June 1	9.25	Dec 15/91-Jan 3/92 May 15/92	A49	2,550,000,000			2,550,000,000
Maturing 2023-24 2023—June 1	8	Aug 17/92-Feb 1/93 Apr 1/93-July 26/93 Oct 15/93-Feb 1/94	A55	2,000,000,000	5,000,000,000		7,000,000,000
Total marketable bonds (Canadian currency)				178,464,588,182	45,875,151,000	20,894,997,307	203,444,741,875
Payable in foreign currencies—							
US dollars—							
1995—July 15	10.125	July 15/85		161,182,388	16,009,374		177,191,762
Nov 21	10	Nov 21/85		629,250,000	62,500,000		691,750,000
1996—Feb 27	9	Feb 27/86		1,258,500,000	125,000,000		1,383,500,000
(4) 1999—Feb 10	3.313	Feb 10/94			2,767,000,000		2,767,000,000
				2,048,932,388	2,970,509,374		5,019,441,762
(5) Japanese yen— 1993—July 23	5.625	July 23/86		808,589,802		808,589,802	
Total marketable bonds (foreign currencies)				2,857,522,190	2,970,509,374		5,019,441,762
Total				181,322,110,372	48,845,660,374	21,703,587,109	208,464,183,637

(1) Issues and retirements of marketable bonds payable in foreign currencies include the translation of these currencies to Canadian dollars using closing rates of exchange at March 31.

(2) Subject to redemption before maturity.

(3) The rate of return of this issue is linked to the Consumer Price Index for Canada.

(4) The rate of interest is variable throughout the year.

(5) While the terms of the issue remain unaltered from the bondholders' perspective, the Government's Japanese yen liability was converted through a "currency swap" into a floating rate U.S. dollar liability which is based on 6-month London Inter-bank Offered Rate (LIBOR).

Canada Savings Bonds

Canada savings bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- issued to Canadian residents;
- issued in Canadian currency only;
- registered in the name of the holder;
- fixed dates of maturity;
- not marketable;
- redeemable on demand by the holder, with accrued interest calculated to the end of the previous month;
- not subject to call before maturity; and,
- term to maturity of seven years or more.

Table 10.3 presents a summary of the balances and transactions for Canada savings bonds.

TABLE 10.3

CANADA SAVINGS BONDS

Maturity date	%	Issue date	Series	April 1/1993	Issues	Retirements	March 31/1994
				\$	\$	\$	\$
1993—Nov 1	7.5-6	1986-1987	S41	2,325,166,900		2,325,166,900	
1997—Nov 1	6-4.25-5.5	1987-1988	S42	5,073,206,700		559,796,200	4,513,410,500
1998—Nov 1	6-4.25-5.5	1988-1989	S43	4,810,767,600		544,095,300	4,266,672,300
2001—Nov 1	6-4.25-5.5	1989-1990	S44	3,866,745,000		458,539,300	3,408,205,700
2002—Nov 1	6-4.25-5.5	1990-1991	S45	3,670,620,100		500,754,200	3,169,865,900
2003—Nov 1	6-4.25-5.5	1991-1992	S46	6,001,727,800		1,130,454,300	4,871,273,500
2004—Nov 1	6-4.25-5.5	1992-1993	S47	8,620,905,000		2,673,789,000	5,947,116,000
2005—Nov 1	4.25-5.5	1993-1994	S48 ⁽¹⁾		5,391,139,862	236,830,910	5,154,308,952
Total				34,369,139,100	5,391,139,862	8,429,426,110	31,330,852,852

⁽¹⁾ S48 includes bonds related to Government's participation in the Canada savings bonds Payroll Savings Plan.

Special Non-Marketable Bonds

Special non-marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan Investment Fund, and have the following characteristics:

- not negotiable;
- not transferable;
- not assignable;
- issued in Canadian currency only;
- term to maturity of 20 years or less;
- interest payable semi-annually; and,
- redeemable at face value plus accrued interest.

Table 10.4 presents a summary of the balances and transactions for these special non-marketable bonds.

TABLE 10.4

SPECIAL NON-MARKETABLE BONDS

	April 1/1993	Issues	Retirements	March 31/1994
	\$	\$	\$	\$
Canada Pension Plan Investment Fund—				
Matured 1993-94	7,907,000	1,017,453,000	1,025,360,000	9,087,000
Maturing 1994-95	9,087,000			10,217,000
1995-96	10,217,000			10,651,000
1996-97	10,651,000			11,351,000
1997-98	11,351,000			12,015,000
1998-99	12,015,000			17,709,000
1999-2000	17,709,000			22,971,000
2000-01	22,971,000			17,622,000
2001-02	17,622,000			17,414,000
2002-03	17,414,000			17,259,000
2003-04	17,259,000			16,661,000
2004-05	16,661,000			239,955,000
2005-06	239,955,000			1,352,282,000
2006-07	1,352,282,000			699,981,000
2007-08	699,981,000			519,360,000
2008-09	519,360,000			71,112,000
2009-10	71,112,000			425,010,000
2010-11	425,010,000			15,763,000
2011-12	15,763,000			11,118,000
2012-13	11,118,000			
Total	3,505,445,000	1,017,453,000	1,025,360,000	3,497,538,000

Treasury Bills

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay sums of money on given dates, and have the following characteristics:

- issued at a discount in lieu of interest payments;
- common terms: 3 months, 6 months and 12 months;
- issued in Canadian currency only;
- transferable; and,
- bought and sold on the open market.

Three-month and six-month bills are usually issued weekly, while other bills are issued every two weeks, usually for periods of one year or less.

The balance at March 31, 1994 consists of \$1,500 million in odd issue bills; \$50,600 million in three-month bills; \$51,500 million in six-month bills; and, \$62,400 million in 364-day bills.

Table 10.5 presents a monthly summary of Treasury bill issues and redemptions.

TABLE 10.5

TREASURY BILL ISSUES AND REDEMPTIONS

(in millions of dollars)

	Issues				Redemptions				Net change
	3 month bills	6 month bills	Other bills	Total	3 month bills	6 month bills	Other bills	Total	
April, 1993	20,600	9,900	6,000	36,500	18,100	8,100	6,450	32,650	3,850
May	15,200	7,300	6,450	28,950	15,400	7,100	6,500	29,000	-50
June	22,000	10,700	6,500	39,200	20,900	9,800	6,200	36,900	2,300
July	16,400	8,000	5,400	29,800	16,500	6,200	6,950	29,650	150
August	14,500	6,900	4,400	25,800	15,200	7,200	5,400	27,800	-2,000
September	20,100	9,900	8,500	38,500	22,000	10,400	6,950	39,350	-850
October	16,000	8,000	9,550	33,550	16,400	8,000	5,300	29,700	3,850
November	16,500	8,200	5,000	29,700	14,500	7,300	8,300	30,100	-400
December	19,800	10,300	6,000	36,100	20,100	10,700	8,300	39,100	-3,000
January, 1994	16,800	8,300	4,900	30,000	16,000	8,000	4,400	28,400	1,600
February	15,200	7,700	4,600	27,500	16,500	6,900	4,600	28,000	-500
March	18,600	9,000	7,300	34,900	19,800	9,900	6,200	35,900	-1,000
Balance at April 1, 1993	211,700	104,200	74,600	390,500	211,400	99,600	75,550	386,550	3,950
Balance at March 31, 1994									162,050
									166,000

Canada Bills

Canada bills are short-term certificates of indebtedness issued by the Government of Canada in the United States money markets under the Government's foreign currency borrowing program. Canada bills provide Canada with an additional source of short-term US funds and have the following characteristics:

- issued at a discount in lieu of interest payments;
- term to maturity of not more than 270 days;
- transferable; and,
- bought and sold on the open market.

The year-end balance of Canada bills payable in US dollars was translated into Canadian dollars using the closing rate of exchange at March 31, 1994.

Table 10.6 presents a monthly summary of Canada bill issues and redemptions.

TABLE 10.6

CANADA BILL ISSUES AND REDEMPTIONS

	Issues	Redemptions	Net change
	\$	\$	\$
April, 1993	1,162,045,475	966,750,755	195,294,720
May	755,363,776	850,095,591	-94,731,815
June	873,062,234	1,222,871,959	-349,809,725
July	1,520,286,479	1,087,514,526	432,771,953
August	2,223,913,066	849,071,288	1,374,841,778
September	1,823,723,772	1,265,642,366	558,081,406
October	2,719,478,951	1,538,795,647	1,180,683,304
November	1,846,897,573	1,705,494,213	141,403,360
December	1,920,950,045	1,319,458,212	601,491,833
January, 1994	1,455,149,823	1,856,177,505	-401,027,682
February	701,067,113	2,102,900,614	-1,401,833,501
March	2,465,685,004	1,751,579,865	714,105,139
	19,467,623,311	16,516,352,541	2,951,270,770
Balance at April 1, 1993			2,551,884,361
Balance before revaluation			5,503,155,131
Exchange valuation adjustment at March 31, 1994			145,628,330
Balance at March 31, 1994			5,648,783,461

SUPPLEMENTARY STATEMENTS

Interest Rates

Table 10.7 sets out unmatured debt as at March 31, for each of the years 1989-90 to 1993-94 inclusive, with the average rate of interest thereon. For purposes of comparison, unmatured debt is classified as to marketable bonds, non-marketable bonds (include Canada savings bonds and the Canada Pension Plan Investment Fund), Treasury bills, notes and loans, and Canada bills.

TABLE 10.7

UNMATURED DEBT AS AT MARCH 31, FROM 1990 TO 1994, WITH THE AVERAGE RATE OF INTEREST THEREON

	Non-marketable bonds													
	Marketable bonds		Canada savings bonds		Canada Pension Plan Investment Fund		Treasury bills		Notes and loans		Canada bills		Total unmatured debt	
	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate
	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%
1994	208,411	8.79	30,418	5.50	3,497	10.20	166,000	4.47			5,649	3.44	413,975	6.75
1993	181,270	9.59	33,364	6.00	3,505	10.20	162,050	6.39			2,552	3.19	382,741	7.88
1992	161,488	10.25	34,589	7.50	3,501	10.19	152,300	7.68	7	8.50			351,885	8.86
1991	146,989	10.52	33,250	10.75	3,492	10.19	139,150	10.97	14	8.50	1,008	6.42	323,903	10.72
1990	131,585	10.48	39,732	10.50	3,072	10.03	118,550	12.32	177	5.53	1,446	8.20	294,562	11.20

Note: Where various rates of interest are applicable, the interest rate in effect at March 31 is used.

Table 10.8 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 1989-90 to 1993-94 inclusively.

TABLE 10.8

TREASURY BILLS AVERAGE YIELDS AT TENDER

Year ended March 31	High	Low	Last issue
	%	%	%
Three-month bills—			
1994	5.39	3.62	5.39
1993	8.57	4.68	5.21
1992	9.56	6.83	7.24
1991	13.80	9.66	9.67
1990	13.26	11.89	13.26
Six-month bills—			
1994	5.88	3.75	5.88
1993	8.58	4.69	5.57
1992	9.41	6.84	7.41
1991	13.84	9.54	9.66
1990	13.59	11.59	13.59
Other bills—			
1994	6.26	3.93	6.25
1993	8.18	4.84	4.87
1992	9.62	6.90	7.14
1991	13.93	9.22	9.56
1990	13.51	10.97	13.51

Maturity of Government Debt

Table 10.9 presents total unmatured debt arranged in order of maturity.

TABLE 10.9

MATURITY OF GOVERNMENT DEBT

	Non-marketable bonds											
	Marketable bonds		Canada savings bonds		Canada Pension Plan Investment Fund		Treasury bills		Canada bills		Total unmatured debt	
	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate
	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%
1995	21,211	9.51			9	8.55	166,000	4.47	5,649	3.44	192,869	4.99
1996	27,304	8.02			10	8.94					27,314	8.02
1997	16,155	8.30			11	9.00					16,166	8.30
1998	16,873	7.86	4,513	5.5	11	9.08					21,397	7.36
1999	21,642	6.68	4,267	5.5	12	9.56					25,921	6.49
2000/2004	55,469	9.48	11,449	5.5	93	13.03					67,011	8.81
2005/09	16,925	10.52	11,102	5.5	2,828	9.98					30,855	8.66
2010/14	11,725	9.80			523	11.03					12,248	9.85
2015/19	2,350	11.25									2,350	11.25
2020/24	18,810	8.28									18,810	8.28
	208,464	8.79	31,331	5.5	3,497	10.20	166,000	4.47	5,649	3.44	414,941	6.75
Less:												
Government's own holdings	53	7.97	913	5.5							966	5.63
	208,411	8.79	30,418	5.5	3,497	10.20	166,000	4.47	5,649	3.44	413,975	6.75

Note: This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 10.10.

Statement of all Borrowing Transactions on behalf of Her Majesty

Table 10.10 presents the information required by section 49 of the *Financial Administration Act*. The borrowing transactions included in this table are: borrowings by the Government for general purposes, and borrowings by agent enterprise Crown corporations. Borrowings by non-agent enterprise Crown corporations are not included because such borrowings are not on behalf of Her Majesty.

TABLE 10.10

STATEMENT OF ALL BORROWING TRANSACTIONS ON BEHALF OF HER MAJESTY (in millions of dollars)

	April 1/1993	Issues/ Borrowings	Retirements	March 31/1994
Unmatured debt of the Government of Canada ⁽¹⁾	382,741	463,964	432,730	413,975
Borrowings of enterprise Crown corporations designated as agents of Her Majesty ⁽²⁾	18,583	158,386	155,644	21,325
Total	401,324	622,350	588,374	435,300

⁽¹⁾ Details can be found in this section.

⁽²⁾ Details can be found in Section 6 (Table 6.6) of this volume.

SECTION 11

1993-94

PUBLIC ACCOUNTS

Other Information Related to the Financial Statements

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

OTHER ACCOUNTS REPORTED ON THE STATEMENT OF ASSETS AND LIABILITIES

This section contains information on accounts reported on the Statement of Assets and Liabilities, which are not included elsewhere in this volume. These accounts are:

- accounts receivable;
- cash in transit;
- cash; and,
- accumulated deficit.

Accounts Receivable

Accounts receivable represent billed (but uncollected) and unbilled or accrued financial claims arising from amounts owed to a Government body for use of its assets, or from the proceeds for provision of services as of the accounting date. Non-tax revenue and revenue credited to votes receivable are accounted for in the period the transactions or events give rise to the revenue.

Accounts receivable written off or forgiven are included in Section 3 of Volume II Part II (Statement of debts, obligations and claims written off or forgiven).

Accounts receivable for tax revenue are not recorded in the accounts of Canada. However, these amounts are reported on a memorandum basis and details of the balances are included in Section 4 of Volume II Part II.

Table 11.1 presents a summary of the balances and transactions for accounts receivable. Chart 11A compares accounts receivable for the last ten fiscal years.

TABLE 11.1

ACCOUNTS RECEIVABLE

	April 1/1993	Charges	Credits	March 31/1994
	\$	\$	\$	\$
Non-tax revenue and revenue credited to votes receivable ⁽¹⁾	3,396,476,000	3,729,180,000	3,396,476,000	3,729,180,000
Other receivables	291,792,000	63,053,000	291,792,000	63,053,000
Accounts receivable of consolidated Crown corporations ⁽²⁾	279,802,000	148,496,000	279,802,000	148,496,000
Total	3,968,070,000	3,940,729,000	3,968,070,000	3,940,729,000

⁽¹⁾ Non-tax revenue and revenue credited to votes receivable are net of an allowance for doubtful accounts of \$1,496 million for 1994 (\$1,496 million for 1993).

⁽²⁾ Additional information on the consolidated Crown corporations is provided in Section 5 of this volume and in the audited financial statements (Section 1 of this volume).

Non-tax revenue and revenue credited to votes receivable

This account records accrued financial claims, owed to the Government, arising from non-tax revenue and revenue credited to votes. These receivables are accounted for in the period in which the transactions or events occurred.

Other receivables

This account records public moneys received after March 31, but applicable to the year just ended. It includes refunds of old year expenditure received prior to the closing of the accounts, and receipts to be credited to non-tax revenue accounts, where the omission of the credits in the old year would tend to make the accounting incomplete or inconsistent.

Accounts receivable of consolidated Crown corporations

This account records the financial claims of consolidated Crown corporations.

CHART 11A

ACCOUNTS RECEIVABLE

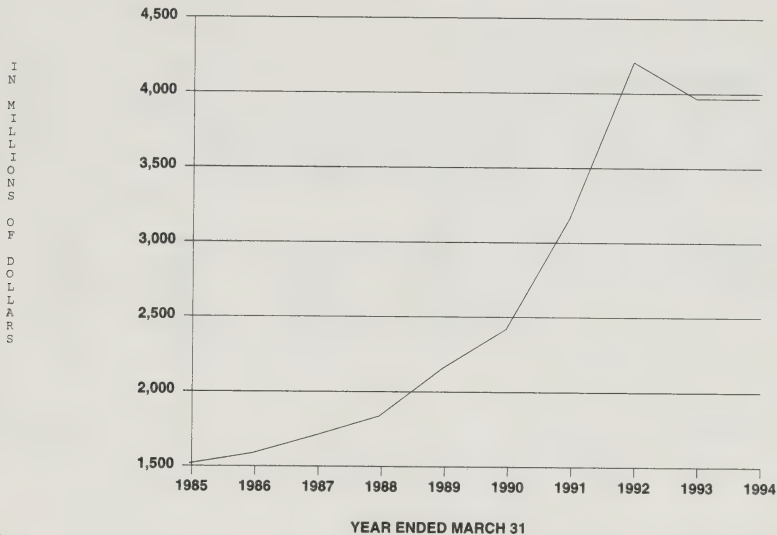


Table 11.2 presents additional disclosure of information related to long-term accounts receivable for non-tax revenue and revenue credited to votes. A long-term account receivable is defined as an account receivable where settlement is not due for at least 12 months after the accounting date.

TABLE 11.2
LONG-TERM ACCOUNTS RECEIVABLE
 (in thousands of dollars)

Categories of accounts receivable	1994		1993	
	Gross accounts receivable	Allowance for doubtful accounts	Net accounts receivable	Net accounts receivable
Non-tax revenue—				
Return on investments	616,814	16,761	600,053	548,990
Refunds of previous years' expenditure	783,593	224,034	559,559	515,579
Privileges, licences and permits	8,274	1,053	7,221	3,010
Proceeds from sales	1,689	1,158	531	375
Miscellaneous	23,031		23,031	4,591 *
Total long-term accounts receivable	1,433,401	243,006	1,190,395	1,072,545

* Comparative figures for the previous year have been restated.

Table 11.3 presents the aging for non-tax revenue and revenue credited to votes receivable (net of allowance for doubtful accounts) for the period over which claims at March 31, 1994 have been outstanding.

TABLE 11.3**AGING OF ACCOUNTS RECEIVABLE**

(in thousands of dollars)

Categories of accounts receivable	Outstanding days				Total as at March 31, 1994
	0—30	31—60	61—90	Over 90	
Non-tax revenue—					
Return on investments	329,582	6	7	44,755	374,350
Proceeds from sales	3,038	656	346	2,165	6,205
Refunds of previous years' expenditure	21,046	3,241	39,563	92,764	156,614
Privileges, licences and permits	2,850	1,222	781	17,262	22,115
Services and service fees	31,392	8,495	2,005	11,749	53,641
Miscellaneous	199,534	41,657	14,668	971,413	1,227,272
Revenue credited to votes	209,862	52,619	16,560	251,475	530,516
	797,304	107,896	73,930	1,391,583	2,370,713 ⁽¹⁾
Other amounts					1,358,467
Total non-tax revenue and revenue credited to votes receivable (net of allowance for doubtful accounts)					3,729,180

⁽¹⁾ This amount represents long-term accounts receivable and other amounts, which if included, would cause the aging schedule to be misleading.

Cash in Transit

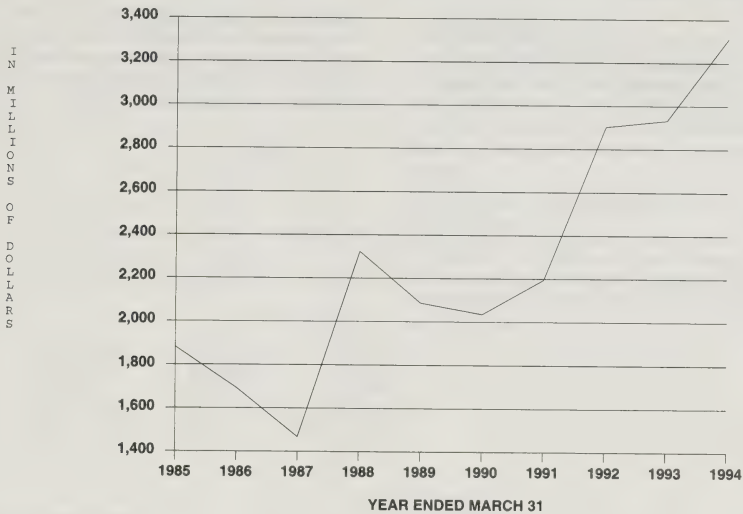
Table 11.4 presents a summary of the balances and transactions for cash in transit. Chart 11B compares cash in transit for the last ten fiscal years.

TABLE 11.4**CASH IN TRANSIT**

	April 1/1993	Charges	Credits	March 31/1994
	\$	\$	\$	\$
Cash in hands of collectors and in transit	2,882,864,057	3,225,103,625	2,882,864,057	3,225,103,625
Moneys received after March 31 but applicable to the current year	292,696,158	63,097,393	292,696,158	63,097,393
Less: portion transferred to accounts receivable—Other receivables	291,792,000 904,158	63,053,000 44,393	291,792,000 904,158	63,053,000 44,393
Other cash—Consolidated Crown corporations ⁽¹⁾	47,640,000	87,714,000	47,640,000	87,714,000
Total	2,931,408,215	3,312,862,018	2,931,408,215	3,312,862,018

⁽¹⁾ Additional information on the consolidated Crown corporations is provided in Section 5 of this volume and in the audited financial statements (Section 1 of this volume).

CHART 11B
CASH IN TRANSIT



Cash in hands of collectors and in transit

This account records public moneys received by public officers prior to April 1, but not deposited to the credit of the Receiver General for Canada in the Bank of Canada, before that date.

Moneys received after March 31 but applicable to the current year

Public moneys received after March 31, but applicable to the year just ended, are recorded in this account.

This account includes receipts to be credited to asset, liability and (in exceptional cases) tax revenue accounts, where the omission of the credits in the old year would tend to make the accounting incomplete or inconsistent.

Other cash—Consolidated Crown corporations

This account records the cash position of the consolidated Crown corporations. These funds are not public moneys to the credit of the Receiver General for Canada but are for the exclusive use of these Crown corporations.

Cash

The Government's cash account represents public moneys on deposit at March 31, to the credit of the Receiver General for Canada, with the Bank of Canada, chartered banks and other financial institutions.

The cash position of the Government is affected not only by budgetary transactions, but also by non-budgetary, foreign exchange and unmatured debt transactions, all of which must be taken into account when considering the full scope of the Government's financial operations.

Table 11.5 presents a summary of the balances and related transactions in current and special Receiver General deposits. Chart 11C compares cash for the last ten fiscal years.

The year-end balances denominated in foreign currencies have been translated into Canadian dollar equivalents at year-end closing rates of exchange. Foreign currencies held include United Kingdom pounds sterling, United States dollars, Belgian, Swiss and French francs, and German marks.

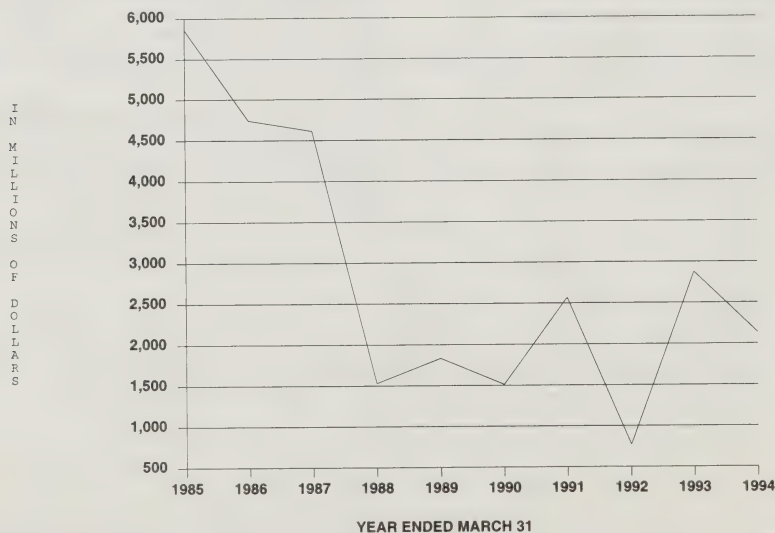
TABLE 11.5

CASH

	April 1/1993	Receipts	Disbursements	March 31/1994
	\$	\$	\$	\$
Receiver General—				
Current deposits—				
Canadian currency	2,774,096,903	714,429,146,520	715,170,756,609	2,032,486,814
Foreign currencies	105,137,162	1,353,869,437	1,355,245,536	103,761,063
Special deposits	1,718,478	190,725,263	191,324,856	1,118,885
Total	2,880,952,543	715,973,741,220	716,717,327,001	2,137,366,762

CHART 11C

CASH



Receiver General current deposits

The monthly comparative balances of Canadian and foreign currency deposits are presented in the following tables:

TABLE 11.6**CASH IN CANADIAN CURRENCY DEPOSITS**

(in millions of dollars)

At end of month of	Year ended March 31	
	1994	1993
April	1,471	1,806
May	2,253	1,660
June	1,423	1,273
July	2,328	803
August	2,979	285
September	1,073	3,466
October	2,895	2,722
November	2,074	2,990
December	960	1,602
January	516	767
February	1,468	1,139
March	2,032	2,774

TABLE 11.7**CASH IN FOREIGN CURRENCY DEPOSITS**

(translated into Canadian dollars)

(in millions of dollars)

At end of month of	Year ended March 31	
	1994	1993
April	47	15
May	33	33
June	25	33
July	32	55
August	27	42
September	30	55
October	30	43
November	29	33
December	25	28
January	24	37
February	29	40
March	104	105

Receiver General special deposits

These are balances in the hands of fiscal agents of the Government, for the purchase or redemption of Government securities, and for the payment of interest.

Accumulated Deficit

The accumulated deficit is the account recording the net sum of annual deficits and surpluses of the Government of Canada since Confederation, together with certain amounts charged or credited directly to this account. The accumulated deficit is also equal to the excess of recorded liabilities over total financial assets.

A Statement of Accumulated Deficit is published in Section 1 of this volume.

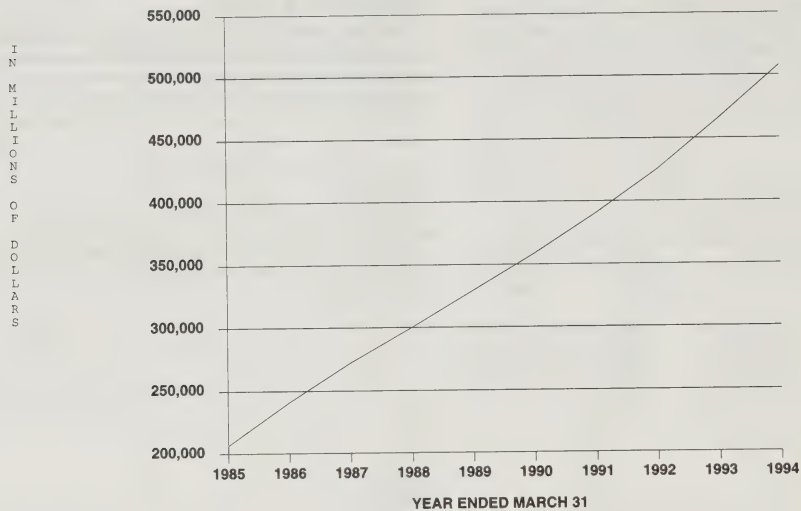
Table 11.8 presents a ten year comparative statement of the accumulated deficit, in terms of total liabilities and total financial assets. Chart 11D compares the accumulated deficit for the last ten fiscal years.

TABLE 11.8**STATEMENT OF ACCUMULATED DEFICIT IN TERMS OF TOTAL LIABILITIES AND TOTAL FINANCIAL ASSETS**

(in millions of dollars)

As at March 31	Total liabilities	Less: total financial assets	Accumulated deficit	
			Amount	Increase or decrease (—)
1994	548,121	39,911	508,210	42,012
1993	504,800	38,602	466,198	41,021
1992	467,819	42,642	425,177	34,357
1991	435,298	44,478	390,820	32,000
1990	397,881	39,061	358,820	28,930
1989	372,003	42,113	329,890	28,773
1988	340,975	39,858	301,117	27,794
1987	309,978	36,655	273,323	30,742
1986	276,211	33,630	242,581	34,595
1985	243,758	35,772	207,986	39,596

CHART 11D
ACCUMULATED DEFICIT



OTHER INFORMATION

Contractual Commitments

A contractual commitment represents a written obligation to outside organizations or individuals as a result of a contract. The nature of the Government's activities requires negotiation of contracts that are significant in relation to its current financial position or that will materially affect the level of future expenditure. In the case of contractual commitments to international organizations, some will result in future budgetary expenditure while others will result in non-budgetary payments.

Contractual commitments can be classified into seven categories: fixed assets, purchases, operating leases, capital leases, transfer payment agreements (grants and contributions), benefit plans for veterans and international organizations.

Major capital assets of the Government are either purchased outright or leased. Where a lease transfers substantially all of the benefits and risks incidental to ownership of the property to the lessee, it is considered a capital lease. All other leases are classified as operating leases.

All outstanding contractual commitments of \$50 million or more per project at year end are reported in the case of fixed assets, purchases, operating leases and transfer payment agreements. All capital lease arrangements with total minimum lease payments remaining at year end in excess of \$1 million per contract are reported. For international organizations, all contractual commitments in excess of \$1 million at year end are reported.

While no details are provided in this section, as indicated in Section 1, estimated annual expenditures under the *Pension Act* for disability and death arising from military service will approximate \$1,000 million over the next few years.

In accordance with the Government's significant accounting policies, the contractual commitments of consolidated Crown corporations are included with those of the Government.

Fixed assets, purchases, operating leases and transfer payment agreements

Table 11.9 provides details of contractual commitments that involve fixed assets, operating leases, purchases and transfer payment agreements. It discloses individual contractual commitments by category and by entity. Contractual commitments are summarized in Note 14 to the audited financial statements in Section 1 of this volume.

Fixed assets are tangible, durable items of value, including major additions or alterations thereto, including military equipment and land, from which benefits are expected to be derived during their useful life.

Purchase commitments are commitments supported by a contract to supply goods or services. An operating lease is a lease in which the lessor does not substantially transfer all the benefits and risks incident to ownership of property to the lessee.

Transfer payment agreements are irrevocable contracts to provide funding to other levels of governments, organizations or individuals.

TABLE 11.9

FIXED ASSETS, PURCHASES, OPERATING LEASES AND TRANSFER PAYMENT AGREEMENTS
AS AT MARCH 31, 1994

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					2000 and subse- quently
					1995	1996	1997	1998	1999	
Fixed assets—										
Finance—										
Equity interest in Hibernia Project	407	407	95	312	118	92	63	39		
National Defence—										
Helicopters with integrated logistic support	1,293	863	108	755	74	255	242	171	8	5
Light armoured reconnaissance vehicle chassis	884	517	14	503	31	248	206	18		
Maritime coastal defence vessels	746	611	92	519	85	137	120	104	62	11
Aircraft warfare training capability	202	129	34	95	45	30	13	7		
Tribal Class Update and Modernization Pro- gram—Warships	1,805	1,511	1,415	96	66	30				
Arctic and maritime surveillance aircraft	1,115	973	887	86	68	11	2	5		
Canadian Patrol Frigate Program—Warships	9,100	8,447	7,255	1,192	755	359	58	20		
North American Air Defence Modernization— Land, buildings, radar sites and communications equipment	1,081	1,081	925	156	153	3				
Light trucks and associated support ...	279	240	77	163	135	28				
Tactical commun- ications system	1,899	1,371	336	1,035	246	264	218	141	111	55
Military Air Traffic System	179	71		71	18	32	21			
Short Range Anti-armour weapon ...	213	87	29	58	16	19	14	9		
Transport— Automated flight data processing and display systems	659	420	258	162	88	61	13			
Total fixed assets	19,862	16,728	11,525	5,203	1,898	1,569	970	514	181	71
Purchases —										
Industry, Science and Technology— Canadian Space Agency— Radarsat Project	279	279	257	22	20	2				
Mobile Servicing System for International Space Station	403	174	120	54	54					

TABLE 11.9

FIXED ASSETS, PURCHASES, OPERATING LEASES AND TRANSFER PAYMENT AGREEMENTS
AS AT MARCH 31, 1994—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					2000 and subse- quently
					1995	1996	1997	1998	1999	
National Defence—										
Ammunition	147	147	17	130	117	12	1			
Military pilot training	154	154	45	109	29	31	31	18		
<i>Subtotal</i>	<i>983</i>	<i>754</i>	<i>439</i>	<i>315</i>	<i>220</i>	<i>45</i>	<i>32</i>	<i>18</i>		
Consolidated Crown corporations—										
Canadian Broadcasting Corporation—										
Sports rights	232	232		232	57	51	52	53	12	7
Total purchases	1,215	986	439	547	277	96	84	71	12	7
Operating leases—										
Environment—										
Lease of Land - Capilano Indian Reserve No. 5 Vancouver, B.C.	349	349		349	5	5	6	5	8	320
Supply and Services—										
Public Works—										
Journal Building, Ottawa ..	177	177	26	151	12	14	14	14	14	83
Place de Ville "C", Ottawa ..	221	221	40	181	17	17	17	17	10	103
200 Kent St., Ottawa	104	104	2	102	5	7	11	11	12	56
<i>Subtotal</i>	<i>851</i>	<i>851</i>	<i>68</i>	<i>783</i>	<i>39</i>	<i>43</i>	<i>48</i>	<i>47</i>	<i>44</i>	<i>562</i>
Consolidated Crown corporations—										
National Capital Commission—										
Office space	124	124		124	1	4	4	4	4	107
VIA Rail Canada Inc—										
Office Space	118	118	32	86	4	5	4	5	5	63
Rail services	165	165	5	160		2	2	2	2	152
<i>Subtotal</i>	<i>407</i>	<i>407</i>	<i>37</i>	<i>370</i>	<i>5</i>	<i>11</i>	<i>10</i>	<i>11</i>	<i>11</i>	<i>322</i>
Total operating leases	1,258	1,258	105	1,153	44	54	58	58	55	884
Transfer payment agreements—										
Canada Mortgage and Housing Corporation (Government account)—										
Social Housing Program ⁽¹⁾	11,929	11,929	1,847	10,082	2,029	2,007	1,999	2,012	2,035	
Energy, Mines and Resources—										
Support for the Hibernia Development Project ...	974	974	513	461	250	193	18			

TABLE 11.9

FIXED ASSETS, PURCHASES, OPERATING LEASES AND TRANSFER PAYMENT AGREEMENTS
AS AT MARCH 31, 1994—*Concluded*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding commitment	Outstanding commitments to be disbursed by March 31					2000 and subse- quently
					1995	1996	1997	1998	1999	
Indian Affairs and Northern Development—										
Comprehensive land claim agreements										
-Cree Regional Authority (Cree and Naskapi)	210	210	35	175	39	36	36	32	32	
-Inuit of the Nunavut . . .	142	142	30	112	11	12	12	12	12	53
Council for Yukon final agreements—										
Implementation costs for:										
-Champagne and Aishihik First Nations										
-Vuntut Gwitch'in First Nation										
-First Nation of Nacho Nyak Dun										
-Teslin Tlingit Council										
Total cost	106	106	1	105	20	7	7	22	8	41
Alternative Funding Arrangements—										
-Eskasoni Band	92	92	19	73	18	18	18	19		
-Kahnawake Band	109	109	18	91	22	23	23	23		
-Norway House Band . . .	95	95	19	76	19	19	19	19		
-Nuu-Chah-Nulth Tribal Council	118	118	46	72	24	24	24			
-Peguis Band	83	83	16	67	17	17	17	16		
Supply and Services—										
Public Works—										
Northumberland Strait Crossing										
Fixed link to P.E.I. ⁽²⁾	2,280	2,280		2,280				39	47	2,194
Subtotal	16,138	16,138	2,544	13,594	2,449	2,356	2,173	2,194	2,134	2,288
Consolidated Crown corporation—										
National Capital Commission—										
Province of Quebec Road agreement										
agreement	254	254	166	88	3	3	3	3	3	73
Total transfer payment agreements	16,392	16,392	2,710	13,682	2,452	2,359	2,176	2,197	2,137	2,361
Grand Total	38,727	35,364	14,779	20,585	4,671	4,078	3,288	2,840	2,385	3,323

⁽¹⁾ This is a calculation based on information presently available and is subject to change, specially over the longer term.⁽²⁾ Under the agreement, ownership of the facility will revert to the Government of Canada after 35 years.

Capital leases

Table 11.10 provides details of commitments under capital lease arrangements which are summarized in Note 14 to the audited financial statements in Section 1 of this volume. A capital lease is a lease that, from the point of view of the Government,

transfers substantially all the benefits and risks incident to ownership of the asset to the Government. Table 11.11 presents commitments under capital lease arrangements in order of maturity. There were no purchase options exercised during the year.

TABLE 11.10

COMMITMENTS UNDER CAPITAL LEASE ARRANGEMENTS

(in thousands of dollars)

Department and agency identification of capital lease	Inception date	Lease term in years	Fair value of leased property at inception	Total estimated minimum lease payments, full term (excluding executory costs)	Implicit interest rate (%)	Balances at March 31, 1994			
						Total estimated remaining minimum lease payments	Less: imputed interest, using the implicit interest rate	Less: executory costs	Net commitments under capital lease arrangements
Indian Affairs and Northern Development— Office equipment	March 1, 1993	3	2,399	7,109	23	5,100	1,254	341	3,505
Supply and Services— Public Works—									
Guy Favreau Building, Montréal ...	Dec 1, 1983	35	87,600	422,980	12.6 ⁽¹⁾	306,961	221,117		85,844
240 Sparks St, Ottawa	Jan 1, 1979	35	63,703	213,500	9.1 ⁽¹⁾	120,475	65,541		54,934
L'Esplanade Laurier, Ottawa	July 1, 1975	35	60,374	222,715	9.4 ⁽¹⁾	113,046	61,644		51,402
Place du Centre, Hull	Dec 1, 1977	30	26,201	96,600	11.2 ⁽¹⁾	47,274	25,322		21,952
Terrasses de la Chaudière, Hull	July 1, 1977	35	146,084	637,380	11.4 ⁽¹⁾	358,287	225,244		133,043
Government of Canada Building, (GOCB), Cornwall	Dec 1, 1984	35	9,600	49,420	14.6 ⁽¹⁾	36,242	26,854		9,388
Scarborough (GOCB)	Dec 1, 1984	35	38,900	191,965	13.2 ⁽¹⁾	143,443	105,369		38,074
Chatham (GOCB)	June 1, 1985	35	4,940	20,790	11.8 ⁽¹⁾	15,545	10,776		4,769
Place Vincent Massey, Hull	Aug 1, 1986	25	23,439	78,627	13.0 ⁽¹⁾	54,512	31,945		22,567
Canada Place, Edmonton	Oct 1, 1988	35	105,000	438,165	11.7 ⁽¹⁾	369,311	266,402		102,909
Louis Saint-Laurent, Hull	Aug 1, 1991	25	73,000	223,897	10.8	201,640	130,962		70,678
Block 56, Vancouver	June 1, 1995	25	108,680						
Museum of Science and Technology, Ottawa ⁽²⁾									
Canada Mortgage and Housing Corporation (Government Account)— National Office Building, Ottawa ..	Oct 1, 1990	25	38,982	106,195	11.6 & 11.8	88,105	52,142		35,963
Subtotal			786,503	2,702,234		1,854,841	1,223,318		631,523
Consolidated Crown corporation— Canadian Broadcasting Corporation— Canadian Broadcasting Centre, 250 Front St. W., Toronto	Aug 31, 1991	47	485,219	1,513,223	varied	1,421,264	985,934		435,330
Total			1,274,121	4,222,566		3,281,205	2,210,506	341	1,070,358

⁽¹⁾ Lessors'/Lessees' financing rate per lease agreement is subject to change over term of lease.

⁽²⁾ This item has been deleted for fiscal 1993-94 as it has since been determined that it did not meet the definition of a capital lease.

⁽³⁾ Estimated fair value.

TABLE 11.11

COMMITMENTS UNDER CAPITAL LEASE ARRANGEMENTS IN ORDER OF MATURITY

(in thousands of dollars)

Department and agency	Payments due in											Total
	1995	1996	1997	1998	1999	2000 to 2004	2005 to 2009	2010 to 2014	2015 to 2019	2020 to 2024	2025 to 2029	
Indian Affairs and Northern Development —												
Remaining payments	2,170	2,930										5,100
Imputed interest	818	436										1,254
Executory costs		341										341
Net commitments	1,352	2,153										3,505
Supply and Services—												
Public Works—												
Remaining payments	74,091	74,091	74,091	74,091	74,091	370,455	379,766	359,098	215,521	71,441		1,766,736
Imputed interest	68,031	67,371	66,640	65,826	64,923	307,158	257,856	171,855	85,826	15,690		1,171,176
Net commitments	6,060	6,720	7,451	8,265	9,168	63,297	121,910	187,243	129,695	55,751		595,560
Canada Mortgage and Housing Corporation (Government Account)—												
Remaining payments	5,169	5,169	5,169	5,169	5,169	20,471	18,169	18,169	5,451			88,105
Imputed interest	4,064	3,930	3,782	3,616	3,430	14,666	11,620	6,568	466			52,142
Net commitments	1,105	1,239	1,387	1,553	1,739	5,805	6,549	11,601	4,985			35,963
Consolidated Crown corporation—												
Canadian Broadcasting Corporation—												
Remaining payments	31,294	33,872	35,601	37,541	40,316	139,909	247,676	244,301	244,301	244,301	122,152	1,421,264
Imputed interest	41,460	41,371	41,941	42,415	42,765	128,125	205,766	184,449	149,105	92,890	15,647	985,934
Net commitments	-10,166	-7,499	-6,340	-4,874	-2,449	11,784	41,910	59,852	95,196	151,411	106,505	435,330
Summary—												
Remaining payments	112,724	116,062	114,861	116,801	119,576	530,835	645,611	621,568	465,273	315,742	122,152	3,281,205
Imputed interest	114,373	113,108	112,363	111,857	111,118	449,949	475,242	362,872	235,397	108,580	15,647	2,210,506
Executory costs		341										341
Net commitments	-1,649	2,613	2,498	4,944	8,458	80,886	170,369	258,696	229,876	207,162	106,505	1,070,358

International organizations

Table 11.12 summarizes commitments made to international organizations which are also summarized in Note 14 to the audited financial statements in Section 1 of this volume. These commitments relate to agreements with international organizations and other sovereign nations, which stipulate that the Government will disburse funds in future years for loans, advances and paid-in share capital. Some of these disbursements will be in the form of budgetary payments, while others will be non-budgetary. Additional information on these commitments is provided in Table 11.15 and in Section 1 of this volume.

TABLE 11.12

INTERNATIONAL ORGANIZATIONS SUMMARY

(in millions of dollars)

	Undisbursed loans and advances	Future paid-in share capital	Total
Non-budgetary share capital and loans	828	96	924
Budgetary loans and advances	1,203		1,203
Total	2,031	96	2,127

Insurance Programs of Agent Enterprise Crown Corporations

Three Crown corporations currently operate insurance programs as agents of Her Majesty. An insurance program is a program where the insured, an outside party, pays an insurance fee which is credited to an insurance fund or provision operated by the corporation. The amount of the fee is based on the estimated amount of insurance fund or provision needed to meet future claims. Insurance programs operated by private corporations such as employee group insurance, dental plans, etc, are not included in this definition.

The insurance programs are intended to operate on a self-sustaining basis but in recent years, the Deposit Insurance Fund administered by the Canada Deposit Insurance Corporation has required funding from the Government to meet obligations.

Information presented in Table 11.13 has not been audited since the information presented therein is derived from interim financial statements. The most recent annual financial statements of these corporations may be found in the "President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada". Insurance programs of agent Crown corporations are summarized in Note 15 to the audited financial statements in Section 1 of this volume.

In Table 11.13, a minus "-" sign preceding the amount reported indicates a fund deficit, an expense recovery or adjustment, or a decrease or loss during the year.

TABLE 11.13

SUMMARY OF INSURANCE PROGRAMS OF AGENT ENTERPRISE CROWN CORPORATIONS
FOR THE YEAR ENDED MARCH 31, 1994

(in millions of dollars)

	Canada Deposit Insurance Corporation ⁽¹⁾		Canada Mortgage and Housing Corporation ⁽²⁾								Export Development Corporation ⁽³⁾	
	1993-94	1992-93	Mortgage Insurance Fund		Mortgage-Backed Securities Guarantee Fund		Home Improvement Loan Fund		Rental Guarantee Fund		1993-94	1992-93
			1993-94	1992-93	1993-94	1992-93	1993-94	1992-93	1993-94	1992-93		
Insurance in force as at reporting date	306,938	303,071	88,000	74,600	16,388	13,532	nil	nil	N/A	N/A	6,877	5,886
Opening balance of Fund ⁽⁴⁾ ..	-1,713	-634	86	99	11	6	1	1	18	18	102	89
Revenue for the year—												
Premiums and fees	391	302	284	234	9	7					51	30
Investment income	10	6	161	135	3	2						
Other revenue	6	1		2					1	1		
Total revenue	407	309	445	371	12	9	(5)	(5)	1	1	51	30
Expense for the year—												
Loss on/provision for claims	109	960	377	295							51	14
Interest on loans	211	199										
Administrative	22	29	116	89	6	4			1	1	-5	3
Funds returned to Government					5		1		5			
Total expense	342	1,188	493	384	11	4	1	(5)	6	1	46	17
Net income/loss (-) for the year	65	-879	-48	-13	1	5	-1	(5)	-5		5	13
Closing balance of Fund ⁽⁶⁾ ..	-1,648	-1,513	38	86	12	11	nil	1	13	18	107	102
Net claims during the year ⁽⁷⁾	546	53	284	333	N/A	N/A	nil	(5)	N/A	N/A	3	36
Five year average of net claims paid	317	272	144	89	N/A	N/A	nil	(5)	N/A	N/A	12	14

N/A—Not applicable.

(1) The Canada Deposit Insurance Corporation (CDIC) provides insurance on deposits placed with member banks and trust and loan companies for up to \$60,000 per depositor, per institution. In recent years, premiums paid by member institutions have not been sufficient to meet obligations incurred by CDIC under the insurance plan. This deficiency has been funded, in part, by loans from the Government of \$3,151 million at March 31, 1994 (\$3,085 million at March 31, 1993). The Government is continuing to explore alternatives to allow CDIC, over the long run, to eliminate its deficiency without budgetary support from the Government. Since there is no reason to believe that this will not be the case, no provision has been made in the accounts of Canada for the losses experienced by CDIC.

(2) Canada Mortgage and Housing Corporation (CMHC) administers four funds of which the Mortgage Insurance Fund (MIF) and the Mortgage-Backed Securities Guarantee Fund are active. The MIF provides insurance for a fee, to private sector lending institutions to cover mortgage lending on Canadian housing. Besides establishing a framework of confidence for mortgage lending by private institutions, the Fund facilitates an adequate supply of mortgage funds by reducing the risk to lenders and by encouraging the secondary market trading of mortgages, to make housing more accessible for Canadians. An actuarial study of the MIF as of September 30, 1993 disclosed that the Fund is more than sufficient to pay all future claims with respect to business in force. The surplus as at September 30, 1993 was estimated to be \$9.4 million. The Mortgage-Backed Securities (MBS) program was implemented in 1987. For a fee paid by approved financial institutions, CMHC and ultimately the Government, guarantee timely payment of principal and interest to MBS investors who participate in a pool of MIF insured first residential mortgages which have been repackaged by the financial institution into investments of \$5,000 denominations. Since 1984, the Corporation has also operated the Mortgage Rate Protection Program (MRPP). As premiums collected by CMHC for the Program are remitted directly to the Consolidated Revenue Fund (CRF) and obligations of the MRPP are ultimately payable from the CRF, the Mortgage Rate Protection Program does not meet the definition of a Crown corporation insurance plan as defined above. Therefore, operating particulars of this Program are not included in this summary but some information will be found in the notes to the Government of Canada Statement of Contingent Liabilities.

(3) The Export Development Corporation provides export and foreign investment insurance to Canadian business to facilitate and develop export trade. The insurance fund has been adequate to provide for the full cost of claims experienced to date and to establish an allowance for future claims based on previous claims experience.

(4) CDIC has established a general provision for loss on insured deposits amounting to \$200 million for losses on insured deposits where such losses cannot be identified by institution. The retroactive impact of this decision on the opening balance of the fund was an increase in the deficit from \$1,513 million to \$1,713 million.

(5) Less than \$500,000.

(6) The Home Improvement Loan Insurance Fund was terminated in April 1993. All residual assets have been returned to the Consolidated Revenue Fund.

(7) Refers to the difference between claims and amounts received from sales of related assets and other recoveries.

Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur.

For the purpose of reporting contingent liabilities, the Government of Canada is defined as all organizations which are accountable for the administration of their affairs and resources either to a Minister of the Government or directly to Parliament, and which are owned or controlled by the Government. Except for Government enterprises, all Government organizations are accounted in the financial statements by consolidation. Government enterprises are accounted for by the cost method and are defined to be those corporate organizations that sell goods and services to individuals and non-government organizations as their principal activity, and are not appropriation-dependent.

Consequently, the contingent liabilities of consolidated Crown corporations are included with those of the Government in Table 11.14 but in summary form only. For further details of contingent liabilities of consolidated Crown corporations, refer to Table 5.4—"Contingent Liabilities of Consolidated Crown Corporations". Particulars of contingent liabilities of enterprise Crown corporations are not consolidated with those of the Government but details of these contingencies may be found in Table 6.9—"Contingent Liabilities of Enterprise Crown Corporations". However, the borrowings of agent enterprise Crown corporations are reported with the contingent liabilities of the Government in compliance with the *Financial Administration Act*. In accordance with Section 54 of the Act, the repayment of all money borrowed by agent enterprise Crown corporations is payable out of the Consolidated Revenue Fund. Such borrowings therefore, constitute potential obligations of the Government and are reported as such in Table 11.14. Three agent enterprise Crown corporations also operate insurance programs. Information regarding these insurance programs can be found in Table 11.13 of this section.

The contingent liabilities of the Government include borrowings by agent Crown corporations (net of allowance for loss), from non-government sources and explicit guarantees by the Government for borrowings by non-agent Crown corporations from the private sector. In other cases, the Government has

agreed to guarantee loans made by agent enterprise Crown corporations to Indians for on-reserve housing. As well, the Government has also guaranteed collectively or specifically the loans of certain individuals and companies that they obtained from financial institutions in the private sector. These explicit guarantees cover guarantee programs of the Government, explicit guarantees by the Government for loans, financial arrangements and other potential liabilities, insurance programs of the Government and other explicit guarantees. They also comprise potential losses arising from pending and threatened litigation relating to claims and assessments in respect of breach of contract, damages to persons and property, and like items. Pending and threatened litigation is reported in total as are the contingent liabilities of consolidated Crown corporations in the following table. Also included, are contingent liabilities related to present and future callable share capital and lines of credit for international organizations.

Contingent liabilities other than loan guarantees and borrowings of agent enterprise Crown corporations, are recorded in the accounts when they become actual liabilities. Losses on loan guarantees are accrued in the accounts through a valuation allowance calculation when it is likely that a payment will be made in the future to honour a guarantee and where the amount of the anticipated loss can be reasonably estimated. The amount of the allowance is determined by taking into consideration the nature of the loan guarantee, loss experience and the use of other measurement techniques. Borrowings of agent enterprise Crown corporations are recorded as liabilities through a valuation allowance for the portion not expected to be repaid directly by these corporations.

Also included in Table 11.14 are contingent liabilities related to present, and future callable share capital and lines of credit for international organizations. These contingent liabilities may result in non-budgetary future payments.

The following table is also summarized in Note 16 to the financial statements of the Government in Section 1 of this volume.

TABLE 11.14

STATEMENT OF CONTINGENT LIABILITIES
AS AT MARCH 31, 1994

	Authorized limit (where applicable) ⁽¹⁾	Contingent liability ⁽²⁾	Percentage of expected losses to outstanding guarantees (where applicable) ⁽³⁾
	\$	\$	%
GUARANTEES BY THE GOVERNMENT OF—			
Borrowings by enterprise Crown corporations which are agents of Her Majesty		21,324,664,000 ⁽⁴⁾	18.2
Explicit borrowings by enterprise Crown corporations which are not agents of Her Majesty—			
Canadian National Railway Company—Bonds and notes	130,500	130,500	
	<i>130,500</i>	<i>21,324,794,500</i>	
Borrowings by other than enterprise Crown corporations—			
From agents—			
Loans to Indians by the Canada Mortgage and Housing Corporation and the Farm Credit Corporation, for on-reserve housing	1,200,000,000	67,187,324 ⁽⁵⁾	
From other than agents—			
Guarantee programs of the Government—			
Canada Student Loans Act	9,315,483,980 ⁽⁶⁾	4,123,540,543	9.3
Small Businesses Loans Act	1,504,371,613 ⁽⁶⁾	744,666,505	12.9
Farm Improvement Loans Act and Farm Improvement and Marketing Cooperatives Loans Act	543,672,858 ⁽⁶⁾	534,297,427	2.0
Atlantic Enterprise Program	78,229,090	78,229,090 ⁽⁷⁾	32.0
Advance Payments for Crops Act	400,000,000	65,290,839	3.1
Enterprise development program and Canadian Industrial Renewal Board	1,042,586,037	5,919,521 ⁽⁸⁾	
Fisheries Improvement Loans Act	3,103,329 ⁽⁶⁾	2,892,821	100.0
Regional Development Incentives Act	20,304,075 ⁽⁹⁾	2,150,743	
Loans to Indians by approved lenders for on-reserve housing		818,249,396 ⁽⁵⁾	0.2
Financial obligations incurred by air carriers regarding purchase of The de Havilland Aircraft of Canada, Limited DHC-7 and DHC-8 aircraft	970,875,000 ⁽¹⁰⁾	493,088,564 ⁽¹⁰⁾	15.6
Indian economic development	33,256,185 ⁽¹¹⁾	2,511,631 ⁽⁵⁾	
Aboriginal Economic Program	2,579,999	2,192,999	
Supplemental DHC-8 aircraft Insurance Program	10,000,000	1,890,000	
	<i>13,924,462,166</i>	<i>6,874,920,079</i>	
Other explicit loan guarantees—⁽¹²⁾			
Loans with respect to the Hibernia Development Project Act	1,660,000,000	503,251,070 ⁽¹⁰⁾	
Loans to NewGrade Energy Inc to finance construction of a heavy oil upgrader	275,000,000	275,000,000	
Loan to PWA Corporation for operating purposes	50,000,000	50,000,000	
Loans to Marine Industries Limited for acquisition of assets	55,000,000	37,000,000	
Loans for the financing of Alcell Technologies Inc (ATI)	75,000,000	25,000,000	
Loan to St Marys Paper Inc to modernize and expand a paper making facility at Sault Ste Marie, Ontario	15,000,000	15,000,000	
Commodity-based loans under the Farm Credit Act		11,445,661	
Loans for the restructuring of Maislin Industries Ltd	9,184,873 ⁽¹⁰⁾	9,184,873 ⁽¹⁰⁾⁽¹³⁾	
Loan to Seafreez Food Limited for acquisition of assets	15,000,000	4,048,805	
	<i>2,154,184,873</i>	<i>929,930,409</i>	
Insurance programs of the Government—⁽¹⁴⁾			
Accounts administered for the Government by the Export Development Corporation—Insurance and related guarantees	13,000,000,000 ⁽¹⁶⁾	595,000,000	
Insurance against accidents at nuclear installations under the Nuclear Liability Act ⁽¹⁵⁾	600,000,000	589,458,479	
Insurance under the Fishing Vessel Insurance Plan ⁽¹⁷⁾	27,304,284	222,743,190	
	<i>13,627,304,284</i>	<i>1,407,201,669</i>	
Other explicit guarantees—⁽¹⁸⁾			
Guarantees under the Prairie Grain Advance Payments Act		556,018,263	0.1
Guarantees to holders of mortgages insured by the Mortgage Insurance Company of Canada		45,808,000	
Guarantees under the Agricultural Products Cooperative Marketing Act		13,798,131	
Guarantee of electricity sales by Yukon Energy Corporation to Curragh Resources Inc	900,000	900,000 ⁽¹⁹⁾	
	<i>900,000</i>	<i>616,524,394</i>	
Total gross guarantees	30,906,981,823	31,220,558,375	
Less: allowance for losses		4,930,000,000 ⁽²⁰⁾	
Net exposure under guarantees		26,290,558,375	

TABLE 11.14

STATEMENT OF CONTINGENT LIABILITIES
AS AT MARCH 31, 1994—Continued

	Authorized limit (where applicable) ⁽¹⁾	Contingent liability ⁽²⁾	Percentage of expected losses to outstanding guarantees (where applicable) ⁽³⁾
	\$	\$	%
INTERNATIONAL ORGANIZATIONS		14,634,742,007 ⁽¹⁰⁾⁽²¹⁾	
CLAIMS AND PENDING AND THREATENED LITIGATION		8,268,282,268 ⁽¹⁰⁾⁽²²⁾	
COMPREHENSIVE NATIVE LAND CLAIMS		622,777,485 ⁽²³⁾	
Subtotal ⁽²⁴⁾		49,816,360,135	
CONTINGENT LIABILITIES OF CONSOLIDATED CROWN CORPORATIONS		44,892,000 ⁽²⁵⁾	
Total		49,861,252,135	

(1) The authorized limits indicated in the above statement, represent the aggregate total of various types of authorities of Government bodies as stipulated in legislation, legal agreements or other documents that may be in force at any one time.

(2) A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur.

(3) The percentage of expected losses is calculated, where applicable, by dividing the amount of allowances for loan guarantees by the amount of the corresponding outstanding guarantees computed as at March 31, 1994.

(4) Borrowings by agent enterprise Crown corporations in accordance with Section 54 of the *Financial Administration Act*, are considered potential obligations of the Government and are therefore included in this statement. Outstanding borrowings for these Crown corporations are summarized as follows as at March 31, 1994:

	(in thousands of dollars)
Atomic Energy of Canada Limited	11,320
Canada Development Investment Corporation	472,727
Canada Mortgage and Housing Corporation	1,573,225
Canada Post Corporation	198,994
Canadian Wheat Board, The	7,282,827
Export Development Corporation	7,793,328
Farm Credit Corporation	863,115
Federal Business Development Bank	2,602,111
Freshwater Fish Marketing Corporation	6,076
Petro-Canada Limited	501,237
Saint John Port Corporation	19,696
Seaway International Bridge Corporation, Ltd, The	8
Total	21,324,664

For more information on the borrowings of agent Crown corporations, please refer to Table 6.6 in this volume.

(5) Includes committed guarantees for the following loans to be made: to Indians for on-reserve housing, \$166,990,579 and for Indian economic development, \$24,000. At March 31, 1994, no loans had been issued for these amounts.

(6) The Act places limits on the maximum amount of guarantee for loans made by eligible lenders over different loan periods. The maximum amount of guarantee by lender is expressed in legislation as a percentage of aggregate loans made to qualified borrowers and varies according to the dollar value range of aggregate loans made by the lender. The authorized limits for given loan periods are included in the figure reported until all qualified loans made by all eligible lenders in the given periods are no longer outstanding, and are not adjusted for loan repayments nor payments made by the Government for guaranteed amounts in which default has occurred.

(7) The Atlantic Enterprise Program offers loan insurance on new term loans for the establishment, expansion or modernization of commercial operations in eligible sectors in the Atlantic provinces where the Program is administered by the Atlantic Canada Opportunities Agency (\$73,305,225 as at March 31, 1994) and in the Gaspé Peninsula and Magdalen Islands of Québec where administration of the Program is the responsibility of the Federal Office of Regional Development (Québec) (\$4,838,059 as at March 31, 1994). The Department of Industry, Science and Technology has responsibility for all capital projects in excess of \$20 million in the Atlantic provinces (\$85,806 as at March 31, 1994).

(8) There are no loan guarantees attributable to the Canadian Industrial Renewal Board.

(9) The authorized limit for loan guarantees for on-reserve housing totals \$1.2 billion (as shown above) for loans made by the Canada Mortgage and Housing Corporation, the Farm Credit Corporation and other approved lenders.

(10) Amount denominated wholly or partially in a foreign currency and translated at the closing rate of exchange as at date of the statement.

(11) The maximum aggregate amount that may be paid or that may have been paid from the Consolidated Revenue Fund (CRF) relative to Indian economic development in previous, current or subsequent years, with respect to all guarantees authorized and granted, is set at \$60 million. As at March 31, 1994, \$27,743,815 has been expended from the CRF leaving a balance of \$32,256,185 available for disbursement.

(12) Ridley Terminals Inc. (RTI) became a wholly-owned subsidiary of Canada Ports Corporation, an agent enterprise Crown corporation, on July 30, 1991. Canada Ports Corporation has arranged long-term financing (\$195,771,540 as at March 31, 1994) with an agent Crown corporation to facilitate the acquisition of RTI, payment of which has been guaranteed by the Government. The lending Crown corporation has in turn borrowed from a private sector Bank and an appropriate provision has been made in the accounts of Canada by the Government in accordance with Note 4 above and Note 20 which follows. Consequently, a contingent liability does not exist in this situation.

(13) Mainlin Industries Ltd was placed in receivership on July 11, 1983 and declared bankrupt on October 19, 1983. To date, the Government has made interim payments totalling \$20,361,132 US to creditors under a guarantee in the amount of \$27 million US. It is anticipated that the Government will make a further payment of approximately \$1 million to settle remaining obligations to creditors sometime in 1994.

TABLE 11.14

STATEMENT OF CONTINGENT LIABILITIES
AS AT MARCH 31, 1994—*Concluded*

- (14) Since 1984, the Canada Mortgage and Housing Corporation (CMHC) has operated the Mortgage Rate Protection Program on behalf of the Government. In return for payment of a premium, CMHC will reimburse homeowners 75 percent of any increase in monthly mortgage payments, above a deductible, due to higher interest rates at the time of mortgage renewal. As recent mortgage interest rates have been relatively stable, the Program is not widely utilized and loans covered by the Program at March 31, 1994 amounted to only \$911,000 (\$911,000 at March 31, 1993). Premiums collected by CMHC are remitted directly to the Consolidated Revenue Fund (CRF) and obligations are ultimately payable from the CRF. Because of the nature of the Program, it is not possible to estimate the amounts, if any, that might be payable at some future date.
- (15) There have been no claims under the *Nuclear Liability Act* since its inception in 1970. The Act covers 8 Canadian nuclear installations as at March 31, 1994.
- (16) The *Export Development Act* specifies that Export Development Corporation may enter into contracts of insurance, re-insurance, related guarantees and other agreements up to a maximum of \$13 billion, the authorized limit.
- (17) The Fishing Vessel Insurance Plan is administered by the Government to assist fishermen in meeting abnormal capital losses. A consolidated specified purpose account is credited with all amounts received by way of premiums, recoveries and with advances in accordance with regulations by the Government, such advances not to exceed \$150,000 at any time. The account is debited with refunds of premiums and payments in settlement of third party vessel collision damage claims against fishermen, where the collision involves a vessel insured under the Plan. As at March 31, 1994, the insured value of vessels under the Plan amounted to \$222,743,190; the balance of the account was \$27,154,284 and outstanding claims against the Plan amounted to \$657,621.
- (18) A letter of comfort has been issued with respect to credit grain sales by The Canadian Wheat Board. The letter states that the Government will assume responsibility for the liabilities arising from defaults in payment by countries purchasing Canadian grain on credit. Receivables under this guarantee amounted to \$6.9 billion at March 31, 1994.
- (19) The Government has agreed to pay Yukon Energy Corporation up to \$300,000 per year up to March 31, 1997 should electricity sales to Curragh Resources Inc. fall below specified limits.
- (20) Included in the allowance for probable losses is \$3,885 million (\$3,560 million in 1993) for borrowings of agent enterprise Crown corporations.
- (21) The Government has contingent liabilities for callable share capital and future callable share capital related to shares in certain international organizations. The Government has also issued lines of credit to international organizations to finance future lending. Because these contingent liabilities relate to non-budgetary share capital and loans, there would be no impact on budgetary expenditure if these potential liabilities become actual liabilities, as cash would simply be exchanged for another asset. See Table 11.15 for more details of these contingencies.
- (22) Classified as follows:

	(in millions of dollars)
a. alleged breach of written, verbal, statutory contracts including construction disputes	314
b. damage to property including loss of income	793
c. physical and mental injury including accidents and false imprisonment	268
d. expropriation and land claims	5,769
e. miscellaneous	1,125
Subtotal	8,269
Less duplicated claims	1
Total	8,268

Included in (d.) above is \$5 billion, a major portion of which is related to native statutory and treaty obligations representing plaintiffs' claims in 119 litigation cases. There are another 184 similar cases for which amounts are not stated in the claims, and for which it is not possible to determine the amounts that may be ultimately payable. In addition, the Government has 354 cases, not yet in litigation, of which 80 cases representing plaintiffs' claims amounting to \$767.5 million are also included in (d.). The amount involved for the remaining 274 claims cannot be determined at this time and no amount for such claims is shown.

- (23) The Government has 55 comprehensive native land claims either under negotiation, accepted for negotiation or under review. Of the 55 comprehensive claims, ten claims relating to the Council for Yukon Indians and a portion of the Dene-Metis claim are in the final stages of negotiation. Should negotiations be ratified, the Government would be liable to pay financial compensation over a number of years as follows:

	(in millions of dollars)
Council for Yukon Indians	163
Portion of the Dene-Metis claim	197
	360
Implementation costs	263
	623

The remaining 44 comprehensive claims have not yet been quantified.

- (24) Contingent gains. A contingent gain is a potential gain or possible recovery that may become an actuality when one or more future events occur or fail to occur. Four departments reported contingent gains as at March 31, 1994 totalling \$9.8 million.
- (25) In accordance with the Government's significant accounting policies, the contingent liabilities of Crown corporations that rely on Government funding as their principal source of revenue, are consolidated with those of the Government. See Table 5.4 of this volume for further details of the contingent liabilities of consolidated Crown corporations.

International Organizations

Table 11.15 summarizes the contingent liabilities and commitments for international organizations according to whether they would result in the disbursement of funds for non-budgetary share capital and loans, or for budgetary loans and advances. Non-budgetary share capital and loans are considered to be assets of the Government, whereas budgetary loans and advances are considered to be transfer payments to the organizations or countries involved.

Within the contingent liabilities, callable share capital represents the portion of Canada's capital subscriptions that has not yet been paid in. Callable capital is subject to call by offshore banks in the event that they were unable to meet their obligations. Future callable share capital consists of callable share capital related to subscriptions that Canada has made a commitment to purchase in future. As well, lines of credit that have been made available to international organizations to finance future lending activities are included as contingent liabilities.

Commitments reported in this table include loans and advances to international organizations and developing countries, which Canada has agreed to disburse in the future. Future paid-in share capital represents commitments made by Canada for future purchases of non-budgetary share capital in international organizations.

Table 11.15 provides additional information on contingent liabilities for international organizations that are summarized in Table 11.14 and contractual commitments for international organizations that are summarized in Table 11.12. Information contained in this table is also summarized in Notes 14 and 16 to the financial statements which are included in Section 1 of this volume.

TABLE 11.15

INTERNATIONAL ORGANIZATIONS
CONTINGENT LIABILITIES AND COMMITMENTS

(in millions of dollars)

	Contingent liabilities ⁽¹⁾				Commitments ⁽¹⁾		
	Callable share capital	callable share capital	Future of credit	Total	Undisbursed loans and advances	Future paid-in share capital	Total
NON-BUDGETARY SHARE CAPITAL							
AND LOANS—							
African Development Bank	701			701			
Asian Development Bank	1,205			1,205			
Caribbean Development Bank	63	5		68		1 ⁽²⁾	1
Inter-American Development Bank	3,484			3,484			
International Bank for Reconstruction and Development (World Bank)	7,012			7,012			
Multilateral Investment Guarantee Agency	36			36			
European Bank for Reconstruction and Development	384			384		66 ⁽²⁾	66
International Finance Corporation						29	29
International Monetary Fund			1,744	1,744	380		380
Developing countries—Canada Account					448		448
Subtotal	12,885	5	1,744	14,634	828	96	924
BUDGETARY LOANS AND ADVANCES—							
Asian Development Fund					89 ⁽²⁾		89
International Development Association					553 ⁽²⁾		553
Global Environment Facility					111 ⁽²⁾⁽³⁾		111
International Monetary Fund					284		284
Developing countries—Canada Account					166		166
Subtotal					1,203		1,203
Total	12,885	5	1,744	14,634	2,031	96	2,127

- (1) Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 1994 (1\$US = \$1.3835 Cdn; 1\$DR = \$1.95433 Cdn).
 (2) These amounts represent, in certain cases, notes payable to be issued in future years.
 (3) An instrument of subscription has not yet been deposited nor has a schedule of note issuances been determined.

Note : Canada has agreed to lend the Enhanced Structural Adjustment Facility Special Drawing Rights (SDR) 300 million of which SDR 105.4 million has been lent, and to subsidize the interest rate on the loan through a grant of approximately SDR 165 million, of which SDR 19.7 million has been paid-in. In addition, lines of credit of SDR 892.5 million have been made available to the International Monetary Fund (IMF), subject to Canada's approval. This amount represents Canada's share of a credit arrangement to supplement the IMF's resources. The IMF did not utilize this arrangement in 1993-94. Canada has the right to opt out of calls on the arrangement on balance of payments and reserve grounds. Any drawdowns would involve an exchange of SDRs or currencies from official reserves in return for a reserve claim on the IMF.

SECTION 12

1993-94

PUBLIC ACCOUNTS

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of Canada

Gouvernement
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Receiver General for Canada

Public Accounts of Canada

1994

Volume II

Part I

Details of Expenditures and Revenues

Canada



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Canada

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in two volumes. **Volume I** presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses.

Part I is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Most tables and statements in **Part I** display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

- **Source of Authorities**

- *Available from previous years*
Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items are either revolving funds or loans. These amounts are available for spending without further approval from Parliament.

- *Main and Supplementary Estimates*

- Include:
 - spending authorities requested in Main and Supplementary Estimates;
 - forecasts included in Main and Supplementary Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.
- *Adjustments and transfers*
Include:
 - transfers from or to other ministries such as Treasury Board Vote 5 or changes in ministry responsibility;
 - transfers within the ministry from one vote to another (under Parliamentary authority), or between activities, types of expenditures or transfer payments;

- changes to statutory amounts due to adjustments of spending forecasts included in Main and Supplementary Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;
- amounts of previous years' overexpenditures paid or settled in the current year.
- *Total available for use*
Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).

- **Disposition of Authorities**

- *Used in the current year*
Amounts spent in the current year (net of actual revenues and receipts available for spending).
- *Lapsed (variance under)*
Unused spending authorities which cannot be carried forward to a subsequent year.
- *Overexpended (variance over)*
Excess of spending over authorities granted.
- *Available for use in subsequent years*
Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.
- *Used in the previous year*
Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities, activities or transfer payments that no longer exist in the current year, the related total net expenditure of the previous year is reported as a single amount in line with the notation "Appropriations (activities or items) not required for the current year".

The content of **Part I** is summarized as follows:

(a) Summary Tables (Section 1)

Section 1 includes the following tables which provide summaries of the financial operations contained in the ministerial sections:

- Table 1 presents the revenue and expenditure on both a gross and net basis
- Table 2 presents expenditure by type for each ministry

Table 2a reconciles Table 2 with Table 1

Table 2b presents details by ministry of the other transfer payments

Table 2c presents details of the other program expenditures of other ministries

Table 3 presents expenditure by standard object for each ministry

Table 3a reconciles Table 3 with Table 1

Table 4 presents revenue by main classification for each ministry

Table 4a reconciles Table 4 with Table 1

Table 5 presents the source and disposition of budgetary authorities by ministry

Table 6 presents the source and disposition of non-budgetary authorities by ministry

Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory)

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted/repealed in the current year, and of all authorities available from previous years.

(b) Ministerial Sections (Sections 2 to 26)

There is one section for each ministry. The programs for the departments and agencies for which a Minister is responsible to Parliament are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of program objectives and activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*
This statement displays by program the source and disposition of each budgetary and non-budgetary authority granted by Parliament in Appropriation Acts and other statutes.
- *Programs by Activity*
This statement displays by program the source and disposition of authorities for each activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).

- *Transfer Payments*
This statement displays by program the source and disposition of authorities for each transfer payment.
- *Details of Amounts Credited to the Vote*
This statement displays by program the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.
- *Revenue*
This statement displays by program the nature of revenue collected for each main classification of revenue.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceding statement and then to the Summary Tables in Section 1. In this way:

- data in the *Transfer Payments* statement can be traced to the *Programs by Activity* statement which can in turn be traced to the *Ministry Summary* (of source and disposition of authorities) statement. Data in the *Ministry Summary* statement can be traced to the *Summary Tables* (Tables 5, 6 and 7) in Section 1.
- data in the *Details of Amounts Credited to the Vote* statement can be traced to the *Programs by Activity* statement and also to *Summary Table 3* in Section 1.
- data in the *Revenue* statement can be traced to *Summary Table 4* in Section 1.

Ministerial Reorganizations Affecting the 1993-94 Public Accounts

Major reorganizations were made to the structure and names of certain ministries in 1993-94. The following **Appendix** describes the changes made to the structure.

In addition to the changes described in the **Appendix**, the Government also made changes to the nomenclature of certain ministries. The 1993-94 Public Accounts does not make reference to the new nomenclature since newly established ministries or new names of ministries have not yet received legislative approval.

Comparative figures were reclassified to conform to the current year's structure.

APPENDIX

MINISTERIAL REORGANIZATIONS AFFECTING THE 1993-94 PUBLIC ACCOUNTS

Program, department or agency	Amalgamated with	Transferred	
		From ⁽¹⁾	To
Advisory Council on the Status of Women		Ministry of Employment and Immigration	Ministry of Communications
Canada Labour Relations Board		Ministry of Labour	Ministry of Employment and Immigration
Canada Mortgage and Housing Corporation		Ministry of Public Works	Ministry of Supply and Services
Canada Post Corporation		Ministry of Industry, Science and Technology	Ministry of Supply and Services
Canadian Centre for Occupational Health and Safety		Ministry of Labour	Ministry of Employment and Immigration
Competition Tribunal		Ministry of Consumer and Corporate Affairs	Ministry of Industry, Science and Technology
Copyright Board		Ministry of Consumer and Corporate Affairs	Ministry of Industry, Science and Technology
Department of Consumer and Corporate Affairs	Department of Industry, Science and Technology		
Department of Forestry	Department of Energy, Mines and Resources		
Department of Labour	Department of Employment and Immigration		
Department of Multiculturalism and Citizenship	Department of Communications		

Department of Public Works	Department of Supply and Services	
Department of Secretary of State ⁽²⁾	Department of Secretary of State	Department of Communications
Federal Office of Regional Development—Quebec	Ministry of National Health and Welfare	Ministry of Finance
Government Telecommunications Agency	Department of Communications	Department of Supply and Services
Hazardous Materials Information Review Commission	Ministry of Consumer and Corporate Affairs	Ministry of National Health and Welfare
Immigration and Refugee Board of Canada	Ministry of Employment and Immigration	Ministry of Secretary of State ⁽³⁾
Immigration Program	Department of Employment and Immigration	Department of Secretary of State ⁽³⁾
National Battlefields Commission	Ministry of Environment	Ministry of Communications
National Capital Commission	Ministry of Public Works	Ministry of Communications
Northern Pipeline Agency	Privy Council	Ministry of Energy, Mines and Resources
Parks Program	Department of Environment	Department of Communications
Patented Medicine Prices Review Board	Ministry of Consumer and Corporate Affairs	Ministry of National Health and Welfare
Procurement Review Board	Ministry of Consumer and Corporate Affairs	Ministry of Finance
Public Service Commission	Ministry of Secretary of State	Ministry of Communications

APPENDIX

MINISTERIAL REORGANIZATIONS AFFECTING THE 1993-94 PUBLIC ACCOUNTS—*Concluded*

Program, department or agency	Amalgamated with	Transferred	
		From ⁽¹⁾	To
Social Sciences and Humanities Research Council		Ministry of Communications	Ministry of Industry, Science and Technology
Standards Council of Canada		Ministry of Consumer and Corporate Affairs	Ministry of Industry, Science and Technology
Status of Women—Office of the Co-ordinator		Ministry of Employment and Immigration	Ministry of Communications

⁽¹⁾ Indicates where the program, department or agency was shown in the Estimates. The only exceptions are the Advisory Council on the Status of Women and the Status of Women—Office of the Co-ordinator which were shown under the Ministry of Western Economic Diversification.

⁽²⁾ Except for the Immigration Program.

⁽³⁾ Pending the establishment of the new Ministry of Citizenship and Immigration.

SECTION 1

1993-94

PUBLIC ACCOUNTS

Summary Tables

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

TABLE 1

General Summary Statement of Revenue and Expenditure

Table 1 presents revenue and expenditure on both a gross and net basis. In addition, detailed information is provided in Volume I, Sections 3 and 4. (in thousands of dollars)

REVENUE	Gross	Net	EXPENDITURE	Gross	Net
Tax Revenue			Transfer Payments—		
Income tax—			Old age security benefits, guaranteed		
Personal	57,538,210	51,051,210	income supplements and spouses' allowances	19,577,738	19,902,738
Corporation	9,819,353	9,819,353	Unemployment insurance benefits	17,587,378	17,626,378
Unemployment insurance premiums	18,232,896	18,232,896	Fiscal arrangements	9,426,747	9,044,747
Non-resident	1,271,905	1,271,905	Insurance and medical care services	7,232,090	7,232,090
	86,862,364	80,375,364	Canada Assistance Plan	7,236,196	7,236,196
Excise taxes and duties—			Education support	2,378,173	2,378,173
Goods and services tax	18,381,141	15,695,909	Child tax benefits and related payments	6,475,949	6,949
Energy taxes—			Other transfer payments	22,625,862	19,940,630
Excise tax—Gasoline	3,596,819	3,596,819	Total Transfer Payments	92,540,133	83,367,901
Petroleum and gas revenue tax	(28,691)	(28,691)	Crown Corporations Expenditures	5,913,390	5,298,231
Excise tax—Aviation gas and diesel fuel	87,523	87,523	Other Program Expenditures		
	3,655,651	3,655,651	Communications	1,253,224	1,243,610
Customs import duties	3,651,864	3,651,864	External Affairs	1,085,188	1,038,967
Other excise taxes and duties—			Industry, Science and Technology	1,433,439	1,386,062
Excise duties	1,903,888	1,903,888	National Defence	11,625,669	11,309,655
Miscellaneous excise taxes and duties	2,257,478	1,727,455	National Health and Welfare	1,251,598	1,155,590
	4,161,366	3,631,343	National Revenue	2,300,534	2,248,108
Other tax revenue	321,642	321,642	Solicitor General	3,161,848	2,502,785
Total Tax Revenue	117,034,028	107,331,773	Supply and Services	2,068,330	1,738,445
Non-Tax Revenue			Transport	2,268,134	1,377,517
Return on investments	6,187,537	6,141,950	Other ministries	7,459,365	7,346,578
Other non-tax revenue—			Total Other Program Expenditures	33,907,329	31,347,317
Privileges, licences and permits	600,679	439,190	Total Program Expenditures	132,360,852	120,013,449
Refunds of previous years' expenditure	509,581	509,215	Public Debt Charges	37,982,415	37,982,415
Services and service fees	1,654,186	312,346	TOTAL EXPENDITURE	170,343,267	157,995,864
Proceeds from sales	340,028	144,378			
Domestic coinage	89,601	89,601			
Premium and discount on exchange	146,163	143,485			
Miscellaneous non-tax revenue	1,769,222	871,684			
Total Non-Tax Revenue	11,296,997	8,651,849			
TOTAL REVENUE	128,331,025	115,983,622	DEFICIT	42,012,242	42,012,242

General Summary

Table 2a reconciles total net ministerial expenditure with expenditure with outside parties reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenue and Expenditure in Section 1 of Volume I.

(in thousands of dollars)

Section	Department or agency	Transfer payments										
		Old age security benefits ⁽¹⁾	Unemployment insurance benefits ⁽²⁾	Child tax benefits and related payments	Fiscal arrangements	Insurance and medical care services	Canada Assistance Plan	Education support	Other	Total transfer payments ⁽³⁾	Other program expenditures ⁽⁴⁾	Total expenditure
2	Agriculture											
	Department Canadian Dairy Commission	...	...	...	...	...	...	...	1,312,444	1,312,444	869,493	2,181,937
		...	...	...	...	...	...	...	...	...	2,967	2,967
	Total Ministry	...	...	...	...	...	...	...	1,312,444	1,312,444	872,460	2,184,904
3	Atlantic Canada Opportunities Agency											
	Department Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	231,122	231,122	44,624	275,746
		...	...	...	...	...	...	...	...	...	9,825	9,825
	Total Ministry	...	...	...	...	...	...	...	231,122	231,122	54,449	285,571
4	Communications											
	Department Advisory Council on the Status of Women	...	...	...	...	...	...	2,378,173	1,050,620	3,428,793	956,266	4,385,059
	Canada Council	...	...	...	...	...	...	...	...	...	3,356	3,356
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	99,335	99,335
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	1,089,539	1,089,539
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	123,918	123,918
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	39,551	39,551
	Canadian Radio-television and Telecommunications Commission	...	...	...	...	...	...	...	...	...	19,753	19,753
	National Archives of Canada	...	...	...	...	...	...	...	...	...	35,045	35,045
	National Arts Centre Corporation	...	...	...	...	...	...	2,520	2,520	57,172	59,692	
	National Battlefields Commission	...	...	...	...	...	...	...	...	...	22,258	22,258
	National Capital Commission	...	...	...	...	...	...	...	...	...	5,195	5,195
	National Film Board	...	...	...	...	...	...	332	332	90,585	90,585	
	National Gallery of Canada	...	...	...	...	...	...	...	...	...	80,434	80,766
	National Library	...	...	...	...	...	...	...	...	...	28,857	28,857
	National Museum of Science and Technology	...	...	...	...	...	...	338	338	46,757	47,095	
	Public Service Commission	...	...	...	...	...	...	...	...	...	16,192	16,192
			...	...	...	...	...	...	...	...	140,914	140,914

		...	...	...	...	...	50	50	5,641	5,691
Total Ministry		...	...	...	...	2,378,173	1,053,860	3,432,033	2,860,768	6,292,801
5	Employment and Immigration									
	Department/Commission	...	...	...	...	...	1,391,454	1,391,454	341,642	1,733,096
	Canada Labour Relations Board	...	...	...	...	...	...	...	9,528	9,528
	Canadian Centre for Occupational Health and Safety	...	...	...	...	...	...	...	3,243	3,243
Total Ministry		...	...	...	...	...	1,391,454	1,391,454	354,413	1,745,867
6	Energy, Mines and Resources									
	Department	...	...	...	...	...	428,485	428,485	601,554	1,030,039
	Atomic Energy Control Board	...	...	...	...	...	772	772	41,505	42,277
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	173,549	173,549
	National Energy Board	...	...	...	...	...	...	...	28,439	28,439
	Northern Pipeline Agency	...	...	...	...	...	...	...	212	212
Total Ministry		...	...	...	...	...	429,257	429,257	845,259	1,274,516
7	Environment	...	...	...	...	...	63,853	63,853	636,077	699,930
8	External Affairs									
	Department	...	...	...	...	...	489,936	489,936	931,024	1,420,960
	Canadian International Development Agency	...	...	...	...	...	1,890,112	1,890,112	118,348	2,008,460
	Canadian Secretariat	...	...	...	...	...	...	...	1,673	1,673
	Export Development Corporation	...	...	...	...	...	...	...	172,549	172,549
	International Development Research Centre	...	...	...	...	...	...	...	142,000	142,000
	International Joint Commission	...	...	...	...	...	...	...	4,641	4,641
Total Ministry		...	...	...	...	...	2,380,048	2,380,048	1,370,235	3,750,283
9	Finance									
	Department	...	...	...	...	7,947,747	461,293	8,409,040	38,164,551	46,573,591
	Auditor General	...	...	...	...	...	449	449	57,999	58,448
	Canadian International Trade Tribunal	...	...	...	...	...	...	...	8,612	8,612
	Federal Office of Regional Development — Quebec	...	...	...	...	...	160,614	160,614	23,982	184,596
	Office of the Superintendent of Financial Institutions	...	...	...	...	...	...	...	1,730	1,730
	Procurement Review Board	...	...	...	...	...	...	...	397	397
Total Ministry		...	...	...	...	7,947,747	622,356	8,570,103	38,257,271	46,827,374
10	Fisheries and Oceans	...	...	...	...	...	372,660	372,660	684,422	1,057,082
11	Governor General	...	...	...	...	...	153	153	10,045	10,198

General Summary
Ministerial Expenditure by Type—Continued
(in thousands of dollars)

Section	Department or agency	Transfer payments										
		Old age security benefits ⁽¹⁾	Unemployment insurance benefits ⁽²⁾	Child tax benefits and related payments	Fiscal arrangements	Insurance and medical care services	Canada Assistance Plan	Education support	Other	Total transfer payments ⁽³⁾	Other program expenditures ⁽⁴⁾	Total expenditure
12	Indian Affairs and Northern Development											
	Department	...	...	...	...	...	...	...	4,218,509	4,218,509	423,129	4,641,638
	Canadian Polar Commission	...	...	...	...	...	...	...	16	16	1,097	1,113
	Total Ministry	...	...	...	...	...	...	...	4,218,525	4,218,525	424,226	4,642,751
13	Industry, Science and Technology											
	Department	...	...	...	...	...	...	...	544,013	544,013	424,174	968,187
	Canadian Space Agency	...	...	...	...	...	...	...	27,096	27,096	350,834	377,930
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	38,549	38,549
	Competition Tribunal	...	...	...	...	...	...	...	...	...	991	991
	Copyright Board	...	...	...	...	...	...	...	...	...	1,005	1,005
	Federal Business Development Bank	...	...	...	...	...	...	...	...	...	15,075	15,075
	Investment Canada	...	...	...	...	...	...	...	...	...	9,297	9,297
	National Research Council of Canada	...	...	...	...	...	...	...	120,535	120,535	313,030	433,565
	Natural Sciences and Engineering Research Council	...	...	...	...	...	...	...	476,725	476,725	18,142	494,867
	Social Sciences and Humanities Research Council	...	...	...	...	...	...	...	99,804	99,804	1,051	100,855
	Standards Council of Canada	...	...	...	...	...	...	...	...	...	5,581	5,581
	Statistics Canada	...	...	...	...	...	...	...	13	13	271,002	271,015
	Total Ministry	...	...	...	...	...	...	...	1,268,186	1,268,186	1,448,731	2,716,917
14	Justice											
	Department	...	...	...	...	...	...	...	257,749	257,749	204,327	462,076
	Canadian Human Rights Commission	...	...	...	...	...	...	...	...	...	18,020	18,020
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	...	...	31,189	31,189	166,331	197,520
	Federal Court of Canada	...	...	...	...	...	...	...	...	...	31,868	31,868
	Offices of the Information and Privacy Commissioners of Canada	...	...	...	...	...	...	...	...	...	6,583	6,583
	Supreme Court of Canada	...	...	...	...	...	...	...	1,166	1,166	15,446	16,612
	Tax Court of Canada	...	...	...	...	...	...	...	...	...	10,388	10,388
	Total Ministry	...	...	...	...	...	...	...	290,104	290,104	452,963	743,067

Department	...	...	...	...	...	216,680	11,786,399	12,003,079
Emergency Preparedness Canada	...	...	...	...	...	17,982	11,399	29,381
Total Ministry	...	...	...	...	...	234,662	11,797,798	12,032,460

16 National Health and Welfare

Department	19,902,738	...	6,949	...	7,232,090	7,219,196	...	1,147,077	36,202,337
Hazardous Materials Information Review Commission	...	...	...	...	...	...	...	1,217	1,217
Medical Research Council	...	...	...	...	...	...	...	251,288	258,421
Patented Medicine Prices Review Board	...	...	...	...	...	...	...	...	3,137
Total Ministry	19,902,738	...	6,949	...	7,232,090	7,219,196	...	1,158,564	36,465,112

17 National Revenue

Customs and Excise	...	...	...	...	...	107,815	107,815	961,312	1,069,127
Taxation	...	...	...	...	...	104	104	1,313,586	1,313,690
Total Ministry	...	...	...	...	...	107,919	107,919	2,274,898	2,382,817

18 Parliament

The Senate	...	...	...	...	...	911	911	39,972	40,883
House of Commons	...	...	...	...	...	1,553	1,553	239,815	241,348
Library of Parliament	...	...	...	...	...	...	...	16,108	16,108
Total Ministry	...	...	...	...	...	2,444	2,444	295,895	298,339

19 Privy Council

Department	...	...	...	...	...	7,297	7,297	102,083	109,380
Canadian Centre for Management Development	...	...	...	...	...	153	153	10,995	11,148
Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	...	...	2,782	2,782
Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	...	...	26,748	26,748
Chief Electoral Officer	...	...	...	...	...	9,236	9,236	147,378	156,614
Commissioner of Official Languages	...	...	...	...	...	...	...	12,452	12,452
Public Service Staff Relations Board	...	...	...	...	...	...	...	6,362	6,362
Security Intelligence Review Committee	...	...	...	...	...	...	...	1,309	1,309
Total Ministry	...	...	...	...	...	16,686	16,686	310,109	326,795

20 Secretary of State

Department	...	...	...	...	...	243,954	243,954	270,649	514,603
Immigration and Refugee Board of Canada	...	...	...	...	...	...	...	83,188	83,188
Total Ministry	...	...	...	...	...	243,954	243,954	353,837	597,791

TABLE 2

**General Summary
Ministerial Expenditure by Type—Concluded**
(in thousands of dollars)

Section	Department or agency	Transfer payments							Total transfer payments ⁽³⁾	Other program expenditures ⁽⁴⁾	Total expenditure
		Old age security benefits ⁽¹⁾	Unemployment insurance benefits ⁽²⁾	Child tax benefits and related payments	Fiscal arrangements	Insurance and medical care services	Canada Assistance Plan	Education support			
21	Solicitor General										
	Department	...	...	...	...	...	...	...	31,758	35,352	67,110
	Canadian Security Intelligence Service	...	...	...	...	...	...	...	...	244,393	244,393
	Correctional Service	...	...	...	...	...	...	...	1,252	995,555	996,807
	National Parole Board	...	...	...	...	...	...	...	...	27,178	27,178
	Royal Canadian Mounted Police	...	...	...	...	...	...	...	38,065	1,203,571	1,241,636
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	...	...	...	...	...
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	...	...	...	576	576
	Total Ministry	...	...	...	...	...	...	...	71,075	2,509,907	2,580,982
22	Supply and Services										
	Department	...	...	...	...	...	...	...	458,025	1,764,407	2,222,432
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	1,944,768	1,944,768
	Canada Post Corporation	...	...	...	...	...	...	...	...	14,000	14,000
	Canadian Commercial Corporation	...	...	...	...	...	...	...	...	13,763	13,763
	Total Ministry	...	...	...	...	...	...	...	458,025	3,736,938	4,194,963
23	Transport										
	Department	...	...	...	...	...	...	...	312,848	1,854,561	2,167,409
	Civil Aviation Tribunal	...	...	...	...	...	...	...	...	810	810
	Grain Transportation Agency	...	...	...	...	...	...	...	2,011	2,474	4,485
	Administrator National Transportation Agency	...	...	...	...	...	...	...	762,770	33,406	796,176
	Total Ministry	...	...	...	...	...	...	...	1,077,629	1,891,251	2,968,880
24	Treasury Board										
	Secretariat	...	...	...	...	...	...	...	491	731,445	731,936
	Comptroller General	...	...	...	...	...	...	...	...	17,073	17,073
	Total Ministry	...	...	...	...	...	...	...	491	748,518	749,009

25	Veterans Affairs	...	...	...	...	...	...	...	...	...	1,443,852	1,443,852	523,786	1,967,638
26	Western Economic Diversification	...	...	...	...	...	...	...	...	...	144,784	144,784	28,708	173,492
	Total ministerial expenditure	19,902,738	...	6,949	7,947,747	7,232,090	7,219,196	2,378,173	18,381,118	63,068,011	73,901,528	136,969,539		

Note: If no amount is shown, either it is less than \$500 or no expenditure was reported.

(1) Includes the guaranteed income supplements and the spouses' allowances.

(2) Transfer payments for Unemployment insurance benefits are reported in Table 2a.

(3) Amounts reported in this column are not necessarily in agreement with amounts shown as transfer payments (Standard Object 10) in Table 3 of this section. Differences are mainly due to certain transactions which have not been processed as they did not meet the materiality limit.

(4) Includes the public debt charges.

TABLE 2a

General Summary Recapitulation of Expenditure with Outside Parties by Type

Table 2a reconciles total net ministerial expenditure (Table 2) with expenditure with outside parties reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenue and Expenditure in Section 1 of Volume I. The reconciling items include the expenditure of the consolidated specified purpose accounts, the provision for valuation, the expenditure of the consolidated Crown corporations, and the elimination of expenditure internal to the Government. The difference between gross and net expenditure is revenue credited to appropriations, tax credits and repayments, and revenue of consolidated Crown corporations credited to expenditure.

(in thousands of dollars)

	Total ministerial expenditure	Consolidated specified purpose accounts	Provision for valuation	Consolidated Crown corporations	Internal expenditure	NET EXPENDITURE with outside parties	Revenue credited to appropriations from outside parties	Tax credits and repayments	Consolidated Crown corporations	GROSS EXPENDITURE with outside parties
Transfer payments—										
Old age security benefits, guaranteed income supplements and spouses' allowances	19,902,738	...	...	...	...	19,902,738	...	(325,000)	...	19,577,738
Unemployment insurance benefits	...	17,597,378	29,000	...	...	17,626,378	...	(39,000)	...	17,587,378
Fiscal arrangements	7,947,747	...	1,097,000	...	...	9,044,747	...	382,000	...	9,426,747
Insurance and medical care services	7,232,090	...	...	...	...	7,232,090	...	...	...	7,232,090
Canada Assistance Plan	7,219,196	...	17,000	...	...	7,236,196	...	...	...	7,236,196
Education support	2,378,173	...	...	...	...	2,378,173	...	...	...	2,378,173
Child tax benefits and related payments	6,949	...	...	...	...	6,949	...	6,469,000	...	6,475,949
Other transfer payments ⁽¹⁾	18,381,118	112,512	1,447,000	...	...	19,940,630	...	2,685,232	...	22,625,862
Total transfer payments	63,068,011	17,709,890	2,590,000	...	...	83,367,901	...	9,172,232	...	92,540,133
Crown corporations expenditures	...	...	578,000	4,720,231	...	5,298,231	...	...	615,159	5,913,390
Other program expenditures—										
Communications	2,860,768	303	...	(1,611,288)	(6,173)	1,243,610	9,614	...	...	1,253,224
External Affairs	1,370,235	...	...	(314,549)	(16,719)	1,038,967	46,221	...	...	1,085,188
Industry, Science and Technology	1,448,731	293	...	(59,204)	(3,758)	1,386,062	47,377	...	...	1,433,439
National Defence	11,797,798	(144,672)	(342,000)	...	(1,471)	11,309,655	316,014	...	...	11,625,669
National Health and Welfare	1,158,564	932	...	...	(3,906)	1,155,590	96,008	...	...	1,251,598
National Revenue	2,274,898	...	...	...	(26,790)	2,248,108	52,426	...	...	2,300,534
Solicitor General	2,509,907	...	...	...	(7,122)	2,502,785	639,063	...	...	3,161,848
Supply and Services	3,736,938	641	...	(1,977,731)	(21,403)	1,738,445	329,885	...	...	2,068,330
Transport	1,891,251	5,391	...	(515,619)	(3,506)	1,377,517	890,617	...	...	2,268,134
Other ministries ⁽²⁾	6,843,208	930,910	(137,000)	(236,341)	(54,199)	7,346,578	112,787	...	...	7,459,365
Total other program expenditures	35,892,298	793,798	(479,000)	(4,714,732)	(145,047)	31,347,317	2,560,012	...	...	33,907,329
Total program expenditures	98,960,309	18,503,688	2,689,000	5,499	(145,047)	120,013,449	2,560,012	9,172,232	615,159	132,360,852
Public debt charges	38,009,230	(26,815)	...	...	...	37,982,415	...	...	...	37,982,415
TOTAL EXPENDITURE	136,969,539	18,476,873	2,689,000	5,499	(145,047)	157,995,864	2,560,012	9,172,232	615,159	170,343,267

Note: If no amount is shown, either it is less than \$500 or no expenditure was reported.

(1) Details of other transfer payments are presented in Table 2b.

(2) Details of other program expenditures of other ministries are presented in Table 2c.

General Summary Details of Other Transfer Payments

Table 2b presents details by ministry of the other transfer payments reported in Table 2a.
(in thousands of dollars)

	Total ministerial expenditure	Consolidated specified purpose accounts	Provision for valuation	Consolidated Crown corporations	Internal expenditure	NET EXPENDITURE with outside parties	Revenue credited to appropriations from outside parties	Tax credits and repayments	Consolidated Crown corporations	GROSS EXPENDITURE with outside parties
Agriculture	1,312,444	112,512	...	...	...	1,424,956	...	...	...	1,424,956
Atlantic Canada Opportunities Agency	231,122	...	...	...	...	231,122	...	...	...	231,122
Communications	1,053,860	...	...	...	...	1,053,860	...	...	...	1,053,860
Employment and Immigration	1,391,454	...	...	...	...	1,391,454	...	...	...	1,391,454
Energy, Mines and Resources	429,257	...	...	...	...	429,257	...	...	...	429,257
Environment	63,853	...	...	...	...	63,853	...	...	...	63,853
External Affairs	2,380,048	...	...	...	...	2,380,048	...	...	...	2,380,048
Finance	622,356	...	...	...	...	622,356	...	...	...	622,356
Fisheries and Oceans	372,660	...	...	...	...	372,660	...	...	...	372,660
Governor General	153	...	...	...	...	153	...	...	...	153
Indian Affairs and Northern Development	4,218,525	...	...	...	...	4,218,525	...	...	...	4,218,525
Industry, Science and Technology	1,268,186	...	...	...	...	1,268,186	...	...	...	1,268,186
Justice	290,104	...	...	...	...	290,104	...	...	...	290,104
National Defence	234,662	...	...	...	...	234,662	...	...	...	234,662
National Health and Welfare	945,575	...	...	...	...	945,575	...	...	...	945,575
National Revenue	107,919	...	...	...	...	107,919	...	2,685,232	...	2,793,151
Parliament	2,444	...	...	...	...	2,444	...	...	...	2,444
Privy Council	16,686	...	...	...	...	16,686	...	...	...	16,686
Secretary of State	243,954	...	...	...	...	243,954	...	...	...	243,954
Solicitor General	71,075	...	...	...	...	71,075	...	...	...	71,075
Supply and Services	458,025	...	...	...	...	458,025	...	...	...	458,025
Transport	1,077,629	...	...	...	...	1,077,629	...	...	...	1,077,629
Treasury Board	491	...	...	...	...	491	...	...	...	491
Veterans Affairs	1,443,852	...	...	...	...	1,443,852	...	...	...	1,443,852
Western Economic Diversification	144,784	...	...	...	...	144,784	...	...	...	144,784
Sub total	18,381,118	112,512	...	...	...	18,493,630	...	2,685,232	...	21,178,862
Provision for valuation	...	...	1,447,000	...	...	1,447,000	...	...	...	1,447,000
Total other transfer payments	18,381,118	112,512	1,447,000	...	...	19,940,630	...	2,685,232	...	22,625,862

Note: If no amount is shown, either it is less than \$500 or no expenditure was reported.

TABLE 2c

General Summary Details of Other Program Expenditures of Other Ministries

Table 2c presents details of the other program expenditures of other ministries reported in Table 2a.
(in thousands of dollars)

	Total ministerial expenditure	Consolidated specified purpose accounts	Provision for valuation	Consolidated Crown corporations	Internal expenditure	NET EXPENDITURE with outside parties	Revenue credited to appropriations from outside parties	Tax credits and repayments	Consolidated Crown corporations	GROSS EXPENDITURE with outside parties
Agriculture	872,460	...	...	(2,967)	(51,211)	818,282	13,613	...	...	831,895
Atlantic Canada Opportunities Agency	54,449	...	...	(9,825)	(231)	44,393	...	...	...	44,393
Employment and Immigration	354,413	970,241	...	...	(3,294)	1,321,360	55,774	...	...	1,377,134
Energy, Mines and Resources	845,259	273	...	(173,549)	(1,662)	670,321	2,668	...	...	672,989
Environment	636,077	106	...	...	(3,690)	632,493	739	...	...	633,232
Finance	248,041	31	...	(50,000)	(3,389)	194,483	39,993	...	...	234,476
Fisheries and Oceans	684,422	5,794	...	...	(1,234)	688,982	...	...	...	688,982
Governor General	10,045	111	...	...	(34)	10,122	...	...	...	10,122
Indian Affairs and Northern Development	424,226	2,092	...	...	(822)	425,496	...	...	...	425,496
Justice	452,963	...	...	...	12,057	465,020	...	...	...	465,020
Parliament	295,895	...	...	...	(110)	295,785	...	...	...	295,785
Privy Council	310,109	...	...	...	560	310,669	...	...	...	310,669
Secretary of State	353,837	...	...	...	(221)	353,616	...	...	...	353,616
Treasury Board	748,518	...	...	...	(524)	747,994	...	...	...	747,994
Veterans Affairs	523,786	...	...	...	(30)	523,756	...	...	...	523,756
Western Economic Diversification	28,708	...	...	...	(164)	28,544	...	...	...	28,544
Other	...	(47,738)	(137,000)	...	...	(184,738)	...	...	...	(184,738)
Total	6,843,208	930,910	(137,000)	(236,341)	(54,199)	7,346,578	112,787	...	...	7,459,365

Note: If no amount is shown, either it is less than \$500 or no expenditure was reported.

General Summary
Ministerial Expenditure by Standard Object

Table 3 presents expenditure by standard object for each ministry on both a gross and net basis. The difference between gross and net expenditure is revenue credited to appropriations. The standard object presentation of expenditure is related to the goods and services acquired, and transfer payments made, by the Government. "Total gross expenditure" represents the total of expenditure charged to standard objects 1 to 12 inclusively. "Total net expenditure" represents the result of total gross expenditure less total revenue credited to appropriations. "Total net expenditure" discloses the total expenditure reported for each ministry in the ministerial sections of this volume.

Table 3a reconciles total net ministerial expenditure with expenditure with outside parties reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenue and Expenditure in Section 1 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction acquisition of land, buildings and works (8)	Construction and/or acquisition of machinery and equipment ⁽¹⁾ (9)	Transfer payments (10)	Public debt charges ⁽²⁾ (11)	Other subsidies and payments (12)	Total gross expenditure (1)-(12)	Less: revenue credited to appropriations			Total net expenditure
															From outside parties (13)	Internal to the Government (16)	Total (16)	
2	Agriculture Department	595,536	38,901	5,872	73,386	8,482	15,200	70,834	36,802	36,858	1,312,444	...	1,235	2,195,550	13,613	...	13,613	2,181,935
	Canadian Dairy Commission	1,841	210	42	478	114	30	131	...	119	...	...	2	2,967	...	...	...	2,967
	Total Ministry	597,377	39,111	5,914	73,864	8,596	15,230	70,965	36,802	36,977	1,312,444	...	1,237	2,198,517	13,613	...	13,613	2,184,904
3	Atlantic Canada Opportunities Agency Department	24,883	3,643	1,714	9,683	516	518	2,255	...	1,368	231,122	...	44	275,746	...	...	...	275,746
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	...	9,825	9,825	...	...	...	9,825
	Total Ministry	24,883	3,643	1,714	9,683	516	518	2,255	...	1,368	231,122	...	9,869	285,571	...	...	...	285,571
4	Communications Department	484,597	42,574	18,905	138,958	9,498	21,886	51,608	43,708	69,013	3,428,793	...	89,831	4,399,371	1,151	13,161	14,312	4,385,059
	Advisory Council on the Status of Women	2,278	442	137	380	51	6	43	...	19	...	...	...	3,356	...	...	...	3,356
	Canada Council	...	...	...	...	...	...	...	...	...	...	...	99,335	99,335	...	...	...	99,335
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	1,089,539	1,089,539	...	...	...	1,089,539
	Canadian Film Development Corporation	...	...	...	...	...	...	...	...	...	...	...	123,918	123,918	...	...	...	123,918
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	...	39,551	39,551	...	...	...	39,551
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	...	19,753	19,753	...	...	...	19,753

TABLE 3

General Summary
Ministerial Expenditure by Standard Object—Continued
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction acquisition of buildings and works (8)	Construction and/or acquisition of machinery and equipment ⁽¹⁾ (9)	Transfer payments (10)	Public debt charges ⁽²⁾ (11)	Other subsidies and payments (12)	Total gross expendi- ture (1)-(12) (1)-(12)	Less: revenue credited to appropriations			Total net expenditure
															From outside parties (13)	Internal to the Government (16)	Total	
	Canadian Radio-television and Telecommunications Commission	26,530	1,715	1,456	2,606	241	322	1,207	...	866	...	...	102	35,045	...	...	...	35,045
	National Archives of Canada	38,845	1,786	612	8,021	197	2,149	2,281	...	2,631	2,520	...	650	59,692	...	...	...	59,692
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	...	22,258	22,258	...	...	...	22,258
	National Battlefields Commission	1,396	40	48	456	49	189	214	388	19	...	...	2,396	5,195	...	...	...	5,195
	National Capital Com- mission	...	...	...	...	...	...	...	...	...	...	...	90,585	90,585	...	...	...	90,585
	National Film Board	50,455	4,843	13,024	1,775	10,020	1,019	4,367	...	5,116	332	...	470	91,421	7,799	2,856	10,655	80,766
	National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	...	28,857	28,857	...	...	...	28,857
	National Library	24,041	1,247	507	11,355	105	256	3,536	...	5,698	338	...	12	47,095	...	...	...	47,095
	National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	...	...	16,192	16,192	...	...	...	16,192
	Public Service Commission	113,375	7,150	1,686	12,387	3,541	1,379	5,129	...	8,839	...	...	4,412	157,898	664	16,320	16,984	140,914
	Status of Women—Office of the Co-ordinator	3,172	307	758	1,064	47	28	102	...	115	50	...	48	5,691	...	...	...	5,691
	Total Ministry	744,689	60,104	37,133	177,002	23,749	27,234	68,487	44,096	92,316	3,432,033	...	1,627,909	6,334,752	9,614	32,337	41,951	6,292,801
5	Employment and Immi- gration	1,152,084	111,162	24,790	166,519	125,027	16,949	25,029	...	84,450	1,391,454	...	6,104	3,103,568	52,873	1,317,599	1,370,472	1,733,096
	Canada Labour Relations Board	7,182	916	61	474	127	116	153	...	484	...	...	15	9,528	...	...	...	9,528
	Canadian Centre for Occupational Health and Safety	5,325	308	271	566	39	115	197	...	93	...	...	...	6,914	2,901	770	3,671	3,243
	Total Ministry	1,164,591	112,386	25,122	167,559	125,193	17,180	25,379	...	85,027	1,391,454	...	6,119	3,120,010	55,774	1,318,369	1,374,143	1,745,867

TABLE 3

**General Summary
Ministerial Expenditure by Standard Object—Continued**
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and/or acquisition of land, buildings and works (8)	Construction and/or acquisition of machinery and equipment ⁽¹⁾ (9)	Transfer payments (10)	Public debt charges ⁽²⁾ (11)	Other subsidies and payments (12)	Total gross expendi- ture (1)-(12)	Less: revenue credited to appropriations			Total net expenditure
															From outside parties (13)	Internal to the Government (16)	Total	
13	Industry, Science and Technology																	
	Department	253,341	25,288	27,311	77,388	2,629	4,125	10,570	...	18,532	544,013	...	4,990	968,187	...	...	968,187	
	Canadian Space Agency	24,699	7,061	719	67,333	959	2,821	4,600	24,618	223,701	27,096	...	323	383,930	6,000	...	377,930	
	Cape Breton Develop- ment Corporation	...	...	...	...	...	...	...	...	...	...	...	38,549	38,549	...	...	38,549	
	Competition Tribunal	677	47	7	177	15	13	35	...	20	...	...	...	991	...	...	991	
	Copyright Board	703	47	63	120	12	2	30	...	28	...	...	...	1,005	...	...	1,005	
	Federal Business Development Bank	...	...	...	...	...	...	...	...	...	...	...	15,075	15,075	...	...	15,075	
	Investment Canada	6,620	431	507	1,172	59	42	260	...	205	...	...	1	9,297	...	...	9,297	
	National Research Coun- cil of Canada	193,285	16,929	5,687	28,348	6,857	14,897	41,235	17,607	33,803	120,535 ⁽³⁾	...	(11,577)	467,606	29,290	4,751	34,041	433,565
	Natural Sciences and Engineering Research Council	9,687	2,752	621	2,433	803	94	437	...	1,308	476,725	...	7	494,867	...	...	494,867	
	Social Sciences and Human- ities Research Council	5,823	591	240	794	156	62	124	...	223	99,804 ⁽⁴⁾	...	(6,962)	100,855	...	...	100,855	
	Standards Council of Canada	242,341	...	...	...	7,846	3,192	9,284	...	...	13	...	5,581	5,581	...	...	5,581	
	Statistics Canada	...	15,231	4,259	15,395	...	...	...	...	13,157	...	...	19	310,737	12,087	27,635	39,722	271,015
	Total Ministry	737,176	68,377	39,414	193,160	19,336	25,248	66,575	42,225	290,977	1,268,186	...	46,006	2,796,680	47,377	32,386	79,763	2,716,917
14	Justice																	
	Department	150,219	11,490	3,763	23,021	1,138	1,306	4,156	...	7,419	257,749	...	1,815	462,076	...	...	462,076	
	Canadian Human Rights Commission	12,222	1,383	386	2,845	179	177	337	...	486	...	...	5	18,020	...	...	18,020	
	Commissioner for Federal Judicial Affairs	150,104	11,454	289	1,798	36	59	114	...	285	31,189	...	2,192	197,520	...	...	197,520	
	Federal Court of Canada	20,260	1,996	316	3,027	278	983	2,028	...	2,975	...	...	5	31,868	...	...	31,868	
	Offices of the Informa- tion and Privacy Com- missioners of Canada	5,230	285	135	505	24	12	76	...	306	...	...	10	6,583	...	...	6,583	
	Supreme Court of Canada	9,428	786	421	1,721	153	187	1,396	...	1,354	1,166	...	...	16,612	...	...	16,612	
	Tax Court of Canada	6,919	694	98	1,750	114	261	373	...	175	...	...	4	10,388	...	...	10,388	
	Total Ministry	354,392	28,088	5,408	34,667	1,922	2,985	8,480	...	13,000	290,104	...	4,031	743,067	...	...	743,067	

15	National Defence											
	Department	5,737,680	617,814	28,691	825,135	175,424	860,879	1,076,896	267,987	2,302,653	216,680	...
	Emergency Preparedness	...	...	...	...	...	...	...	...	...	...	...
16	National Health and Welfare											
	Department	487,064	137,105	23,835	306,249	4,552	20,157	174,392	22,444	36,443	35,055,260	...
	Hazardous Materials Information Review Commission	933	61	33	125	9	14	25	...	8	...	...
17	National Revenue											
	Customs and Excise	682,359	59,343	5,937	99,145	3,697	24,098	19,553	3,961	62,488	107,815	...
	Taxation	1,106,960	105,065	29,109	49,503	15,827	21,163	23,693	557	61,547	104	...
18	Parliament											
	The Senate	29,467	3,973	858	3,105	298	366	895	...	1,010	911	...
	House of Commons	176,752	22,726	6,942	8,859	5,009	2,927	10,650	...	5,784	1,533	...
19	Privy Council											
	Department	54,497	7,303	6,631	23,138	1,465	1,573	2,309	...	4,793	7,297	...
	Canadian Centre for Management Development	7,953	1,459	689	4,596	206	145	514	...	575	153	...
20	Canadian Intergovernmental Conference											
	Secretariat	1,613	596	61	123	263	30	66	...	30	...	...
	Canadian Transportation Accident Investigation and Safety Board	19,120	1,882	332	2,873	110	792	635	...	1,002	...	...
21	Languages											
	Public Service Staff Relations Board	74,533	14,053	21,557	18,209	13,623	881	2,545	375	1,592	9,236	...
	Commissioner of Official Languages	9,320	809	702	856	90	21	338	...	315	...	...
22	Security Intelligence Review Committee											
	Public Service Staff Relations Board	5,028	383	81	405	22	72	154	...	217	...	...
	Security Intelligence Review Committee	784	85	29	278	10	12	23	...	88	...	...
23	Total Ministry											
	...	172,848	26,570	30,082	50,478	15,789	3,526	6,584	375	8,612	16,686	...

TABLE 3

**General Summary
Ministerial Expenditure by Standard Object—Concluded**
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)	Rentals (5)	Purchased repair and maintenance (6)	Utilities, materials and supplies (7)	Construction and/or acquisition of land, buildings and works (8)	Construction and/or acquisition of machinery and equipment ⁽¹⁾ (9)	Transfer payments (10)	Public debt charges ⁽²⁾ (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12) (13)	Less: revenue credited to appropriations			
															From outside parties (13)	Internal to the Government (16)	Total (16)	
20	Secretary of State Department Immigration and Refugee Board of Canada Total Ministry	172,189 63,820 236,009	22,670 3,694 26,364	6,559 734 7,293	41,793 8,726 50,519	1,554 524 2,078	1,740 787 2,527	6,123 1,563 7,686	... ... ...	17,614 3,330 20,944	243,954 ... 243,954	... ... ...	407 10 417	514,603 83,188 597,791	... ... ...	... ... ...	514,603 83,188 597,791
21	Solicitor General Department Canadian Security Intelligence Service Correctional Service National Parole Board Royal Canadian Mounted Police Royal Canadian Mounted Police Police External Review Committee Royal Canadian Mounted Police Public Complaints Commission Total Ministry	19,166 ... 561,091 21,939 ... 1,366,096 ... 336 2,023 1,970,651	2,422 ... 24,171 2,427 ... 112,127 ... 27 263 141,437	963 ... 1,560 183 ... 737 ... 4 172 3,619	11,492 ... 178,333 918 ... 91,285 ... 160 610 282,798	205 ... 5,027 100 ... 36,308 ... 7 22 41,669	222 ... 12,890 237 ... 42,096 ... 1 21 55,467	629 ... 108,377 435 ... 71,605 ... 16 95 181,157 95,024 ... 54,876 149,900	743 861 ... 100,473 ... 25 76 140,263	31,758 ⁽⁵⁾ ... 1,252 ... 38,065 71,075	(490) ... 244,393 22,827 78 40,534 307,342	67,110 ... 244,393 1,048,637 27,178 1,954,202 653,614 576 3,282 3,345,378 5,449 58,952 659,063 46,381 712,566 105,333 51,830 576 3,282 764,396	67,110 ... 244,393 996,807 27,178 1,241,636 ... 576 3,282 2,580,982
22	Supply and Services Department Canada Mortgage and Housing Corporation Canada Post Corporation Canadian Commercial Corporation Total Ministry	857,320 857,320	340,637 340,637	98,233 98,233	789,981 789,981	1,396,117 1,396,117	472,427 472,427	440,986 440,986	858,972 858,972	66,640 66,640	458,025 ⁽⁶⁾ 458,025	... ... ... ... ...	833,963 1,944,768 14,000 13,763 2,806,494	6,613,301 1,944,768 14,000 13,763 8,585,832	329,885 329,885	4,060,984 4,060,984	2,222,432 1,944,768 14,000 13,763 4,194,963

TABLE 3a

General Summary Recapitulation of Expenditure with Outside Parties by Standard Object

Table 3a reconciles total net ministerial expenditure (Table 3) with expenditure with outside parties reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenue and Expenditure in Section 1 of Volume I. The reconciling items include the expenditure of the consolidated specified purpose accounts, the provision for valuation, the expenditure of the consolidated Crown corporations, the tax credits and repayments and the elimination of expenditure internal to the Government. The difference between gross and net expenditure is revenue credited to appropriations, tax credits and repayments and revenue of consolidated Crown corporations credited to expenditure.

(in thousands of dollars)

	Total ministerial expenditure	Consolidated specified purpose accounts ⁽¹⁾	Provision for valuation	Consolidated Crown corporations	Tax credits and repayments	TOTAL EXPENDITURE	Less:		TOTAL EXPENDITURE with outside parties
							Internal expenditure credited to appropriations	Internal expenditure	
Personnel	19,227,988	(484,579)	...	...	...	18,743,409	...	12,625	18,730,784
Transportation and communications	2,233,928	...	...	...	...	2,233,928	8,577	261,561	1,963,790
Information	411,412	...	...	...	...	411,412	6,101	186,080	219,231
Professional and special services	4,248,022	...	...	...	...	4,248,022	31,860	971,552	3,244,610
Rentals	2,060,898	...	...	...	...	2,060,898	28,259	861,797	1,170,842
Purchased repair and maintenance	1,792,006	...	...	...	...	1,792,006	11,264	343,477	1,437,265
Utilities, materials and supplies	2,666,134	...	...	...	...	2,666,134	8,371	255,302	2,402,461
Construction and/or acquisition of land, buildings and works	1,635,688	...	...	...	...	1,635,688	20,617	628,780	986,291
Construction and/or acquisition of machinery and equipment	3,741,967	...	...	...	...	3,741,967	1,504	45,824	3,694,639
Transfer payments	63,068,011	17,709,890	2,590,000	...	9,172,232	92,540,133	...	...	92,540,133
Public debt charges	38,009,230	(26,815)	...	...	...	37,982,415	...	...	37,982,415
Other subsidies and payments	6,179,393	(31,772)	99,000	620,658	...	6,867,219	28,494	867,979	5,970,806
Total gross expenditure	145,274,677	17,166,724	2,689,000	620,658	9,172,232	174,923,291	145,047	4,434,977	170,343,267
Less: revenue credited to expenditure									
From outside parties	2,560,012	...	...	...	...	2,560,012	...	...	2,560,012
Internal to the Government	5,745,126	...	...	...	...	5,745,126	(145,047)	5,745,126	145,047
Revenue of consolidated Crown corporations	...	...	...	615,159	...	615,159	...	...	615,159
Unemployment Insurance Account	...	1,310,149	...	...	...	(1,310,149)	...	(1,310,149)	...
Expenditure internal to the Government	...	...	...	...	...	...	145,047	145,047	(145,047)
Tax credits and repayments	...	...	...	...	(9,172,232)	9,172,232	...	...	9,172,232
	8,305,138	1,310,149	...	615,159	(9,172,232)	16,782,380	...	4,434,977	12,347,403
Total net expenditure	136,969,539	18,476,873	2,689,000	5,499	...	158,140,911	145,047	...	157,995,864

Note: If no amount is shown, either it is less than \$500 or no expenditure was reported.

(1) Total includes the adjustment of \$49 million representing net change in revenue as a result of 1993 and 1994 accounts receivable (revenue credited to the vote).

General Summary Ministerial Revenue by Main Classification

Table 4 presents revenue by main classification for each ministry on both a gross and net basis. The difference between gross and net revenue is revenue credited to appropriations. The table also discloses revenue internal to the Government.

In this table, revenue from outside parties represents revenue received from organizations and individuals outside the Government of Canada as a reporting entity while revenue internal to the Government represents revenue generated from transactions between organizations within the reporting entity. The Government of Canada as a reporting entity is defined in Note 1 to the audited financial statements in Section 1 of Volume I.

Revenue credited to appropriations represents revenue that has been credited to expenditure rather than to revenue where authority has been granted by Parliament.

"Total gross revenue" column represents revenue from all sources, including revenue credited to appropriations. The "Revenue internal to the Government" column represents the tax and non-tax revenue internal to the Government. The "Total net revenue" column represents tax and non-tax revenue from both external and internal sources, excluding revenue credited to appropriations. This latter column discloses total ministerial revenue as reported in the "Revenue" statement in each ministerial section of this volume.

Table 4a reconciles total net ministerial revenue with revenue from outside parties reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenue and Expenditure in Section 1 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Non-tax revenue										Revenue credited to appropriations			Revenue internal to the Government	
		Tax revenue	Return on investments ⁽¹⁾	Refunds of previous years' expenditure	Privileges, licences and permits	Services and service fees	Proceeds from sales	Premium and discount on exchange	Domestic coinage	Other non-tax revenue	Total non-tax revenue	Total net revenue	From outside parties	Internal to the Government		Total gross revenue
2	Agriculture	3,791	226,036	41,949	4,380	67,285	18,557	...	76,664	434,871	438,662	13,613	...	13,613	452,275	51,948
3	Atlantic Canada Opportunities Agency	14	5,924	6,288	...	4,454	12	...	426	17,104	17,118	...	...	...	17,118	14
4	Communications Department	2,835	...	85,683	124,144	3,531	2,278	...	53,526	269,162	271,997	1,151	13,161	14,312	286,309	24,760
	Canadian Radio-television and Telecommunications Commission	...	...	14	80,649	...	11	...	209	80,883	80,883	...	...	...	80,883	11
	National Archives of Canada	12	...	178	...	141	65	...	11	395	407	...	...	...	407	105
	National Battlefields Commission	...	...	1	...	...	3	...	138	142	142	...	...	...	142	...
	National Capital Commission	...	...	135	...	...	...	...	...	135	135	...	...	...	135	...
	National Film Board	291	...	...	...	...	...	...	...	...	291	7,799	2,856	10,655	10,946	...
	National Library	29	...	36	...	1,374	5	...	8	1,423	1,452	...	...	...	1,452	907
	Public Service Commission	35	...	647	...	1,750	30	...	46	2,473	2,508	664	16,320	16,984	19,492	2,016

TABLE 4

General Summary
Ministerial Revenue by Main Classification—Continued
(in thousands of dollars)

Section	Department or agency	Non-tax revenue										Revenue credited to appropriations				Revenue internal to the Government	
		Tax revenue	Return on investments ⁽¹⁾	Refunds of previous years' expenditure	Privileges, licences and permits	Services and service fees	Proceeds from sales	Premium and discount on exchange	Domestic coinage	Other non-tax revenue	Total non-tax revenue	Total net revenue	From outside parties	Internal to the Government	Total gross revenue		
	Status of Women—Office of the Co-ordinator	...	...	343	...	...	4	...	...	...	347	347	...	...	347	15	
	Total Ministry	3,202	...	87,037	204,793	6,796	2,396	...	...	53,938	354,960	358,162	9,614	32,337	41,951	400,113	27,814
5	Employment and Immigration Department/Commission	58	...	19,008	198	1,408	486	...	...	3,425	24,525	24,583	52,873	1,317,599	1,370,472	1,395,055	2,547
	Canada Labour Relations Board	...	...	2	...	...	8	...	...	...	10	10	...	...	...	10	...
	Canadian Centre for Occupational Health and Safety	53	...	18	...	...	...	...	...	...	18	71	2,901	770	3,671	3,742	1
	Total Ministry	111	...	19,028	198	1,408	494	...	...	3,425	24,553	24,664	55,774	1,318,369	1,374,143	1,398,807	2,548
6	Energy, Mines and Resources Department	691	87,582	22,948	10,579	9,063	8,184	...	...	264	138,620	139,311	2,668	...	2,668	141,979	2,669
	Atomic Energy Control Board	...	...	183	8	26,622	13	...	...	4	26,830	26,830	...	...	...	26,830	81
	National Energy Board	...	...	123	...	...	9	...	...	30,732	30,864	30,864	...	...	...	30,864	90
	Northern Pipeline Agency	...	...	93	...	...	...	...	...	185	278	278	...	...	...	278	...
	Total Ministry	691	87,582	23,347	10,587	35,685	8,206	...	...	31,185	196,592	197,283	2,668	...	2,668	199,951	2,840
7	Environment	760	...	3,123	4,384	6,778	1,077	...	...	659	16,021	16,781	739	33,747	34,486	51,267	732
8	External Affairs Department	1	560	35,399	86,259	501	19,610	...	...	5,865	148,194	148,195	46,220	400	46,620	194,815	13,107
	Canadian International Development Agency	...	2,248	13,169	...	252	11	...	...	646	16,426	16,426	...	...	...	16,426	18
	Export Development Corporation	1	...	5	...	...	...	...	...	388	393	394	...	...	...	394	...
	International Joint Commission	...	45,609	...	...	...	...	...	...	36,395	82,004	82,004	...	...	...	82,004	...
	Total Ministry	2	48,517	48,877	86,259	753	19,621	...	...	43,634	247,661	247,663	46,220	400	46,620	294,283	13,125

9	Finance	...	4,954,201	550	...	5	16	143,485	89,601	20,482	5,208,340	5,208,340	...	5,076	5,076	5,213,416	7,926
	Department of Finance	9	...	180	...	483	20	...	...	7	690	699	...	...	...	699	72
	Auditor General	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Canadian International Trade Tribunal	...	...	1	...	...	...	...	...	...	1	1	...	...	...	1	...
	Federal Office of Regional Development—Quebec	...	5,000	10,788	...	18,002	22	...	...	226	34,038	34,038	...	...	...	34,038	79
	Office of the Superintendent of Financial Institutions	1,105	...	52	...	...	1	...	...	...	53	1,158	39,993	...	39,993	41,151	...
	Total Ministry	1,114	4,959,201	11,571	...	18,490	59	143,485	89,601	20,715	5,243,122	5,244,236	39,993	5,076	45,069	5,289,305	8,077
10	Fisheries and Oceans	757	197	9,394	19,291	1,119	3,557	...	...	2,312	35,870	36,627	...	...	...	36,627	1,494
11	Governor General	4	...	1	...	...	1	...	...	32	34	38	...	...	...	38	34
12	Indian Affairs and Northern Development	217	39,348	8,021	11,649	2,692	645	...	...	231	62,586	62,803	...	...	...	62,803	458
13	Industry, Science and Technology	719	9,615	109,694	85,496	15,778	284	...	...	993	221,860	222,579	...	...	...	222,579	578
	Department of Industry	63	...	1,036	...	901	30	...	...	7	1,974	2,037	6,000	...	6,000	8,037	221
	Canadian Space Agency	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Investment Canada	...	...	132	...	...	1	...	...	...	133	133	...	...	...	133	37
	National Research Council of Canada	1,330	...	903	...	...	191	...	...	1,641	2,735	4,065	29,290	4,751	34,041	38,106	167
	Natural Sciences and Engineering Research Council	...	...	59	...	...	5	...	...	...	64	64	...	...	...	64	...
	Social Sciences and Humanities Research Council	...	...	770	...	...	...	...	...	...	770	770	...	...	...	770	...
	Statistics Canada	833	...	37	...	...	34	...	...	133	204	1,037	12,087	27,635	39,722	40,759	118
	Total Ministry	2,945	9,615	112,631	85,496	16,679	545	...	...	2,774	227,740	230,685	47,377	32,386	79,763	310,448	1,121
14	Justice	13	...	1,207	1,397	929	16	...	...	741	4,290	4,303	...	...	...	4,303	240
	Department of Justice	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Canadian Human Rights Commission	...	...	36	...	...	1	...	...	...	37	37	...	...	...	37	31
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	...	...	...	7,804	7,804	7,804	...	...	...	7,804	...
	Federal Court of Canada	...	...	167	...	1,004	10	...	...	9	1,190	1,190	...	...	...	1,190	347
	Offices of the Information and Privacy Commissioners of Canada	...	...	2	...	...	...	...	...	...	2	2	...	...	...	2	1
	Supreme Court of Canada	1	...	69	...	27	98	...	...	74	268	269	...	...	...	269	39
	Tax Court of Canada	...	...	28	...	497	14	...	...	...	539	539	...	...	...	539	14
	Total Ministry	14	...	1,509	1,397	2,457	139	...	...	8,628	14,130	14,144	...	...	...	14,144	672

SUMMARY TABLES 1.23

PUBLIC ACCOUNTS, 1993-94

TABLE 4

General Summary
Ministerial Revenue by Main Classification—Continued
(in thousands of dollars)

Section	Department or agency	Non-tax revenue										Revenue credited to appropriations					Revenue internal to the Government
		Tax revenue	Return on investments ⁽¹⁾	Refunds of previous years' expenditure	Privileges, licences and permits	Services and service fees	Proceeds from sales	Premium and discount on exchange	Domestic coinage	Other non-tax revenue	Total non-tax revenue	Total net revenue	From outside parties	Internal to the Government	Total gross revenue		
15	National Defence																
	Department	862	2,985	46,841	...	...	37,768	...	...	51,933	139,527	140,389	316,014	7,238	323,252	463,641	...
	Emergency Preparedness Canada	...	...	107	...	...	3	...	...	...	110	110	...	...	...	110	4
	Total Ministry	862	2,985	46,948	...	...	37,771	...	...	51,933	139,637	140,499	316,014	7,238	323,252	463,751	4
16	National Health and Welfare																
	Department	85	...	12,749	8	24,046	553	...	...	61,118	98,474	98,559	96,008	...	96,008	194,567	1,513
	Hazardous Materials Information Review Commission	...	...	1	...	374	...	...	...	...	375	375	...	...	...	375	...
	Medical Research Council	...	...	515	...	...	1	...	...	...	516	516	...	...	...	516	9
	Patented Medicine Prices Review Board	...	...	...	...	...	1	...	...	6,479	6,480	6,480	...	...	...	6,480	...
	Total Ministry	85	...	13,265	8	24,420	555	...	...	67,597	105,845	105,930	96,008	...	96,008	201,938	1,522
17	National Revenue																
	Customs and Excise	29,294,634	383	7,687	206	8,841	3,961	...	...	129,305	150,383	29,445,017	...	...	...	29,445,017	10,300
	Taxation	59,849,243	...	2,278	...	11,116	295	...	...	6,529	20,218	59,869,461	52,427	48,045	100,472	59,969,933	1,402
	Total Ministry	89,143,877	383	9,965	206	19,957	4,256	...	...	135,834	170,601	89,314,478	52,427	48,045	100,472	89,414,950	11,702
18	Parliament																
	The Senate	...	...	30	...	10	4	...	...	...	44	44	...	...	...	44	11
	House of Commons	14	...	694	...	...	49	...	...	1,827	2,570	2,584	...	...	...	2,584	127
	Library of Parliament	...	...	2	...	...	2	...	...	...	4	4	...	...	...	4	2
	Total Ministry	14	...	726	...	10	55	...	...	1,827	2,618	2,632	...	...	...	2,632	140

Canadian Transportation Accident Investigation and Safety Board Chief Electoral Officer Commissioner of Official Languages Public Service Staff Relations Board	...	...	41	...	...	...	17	...	...	4	62	62	...	...	62	20
	2	...	1,395	...	...	37	...	...	...	742	2,174	2,176	...	...	2,176	938
	...	...	...	2	...	...	1	...	...	...	3	3	...	...	3	2
	...	...	50	...	...	...	2	...	...	...	52	52	...	...	52	29
	19	...	2,022	...	...	...	1	137	...	1,907	4,067	4,086	...	...	4,086	1,216
20 Secretary of State Department Immigration and Refugee Board of Canada	11	218	2,834	...	...	57,437	...	...	...	1,482	61,971	61,982	...	...	61,982	449
	6	...	173	...	...	...	...	88	...	...	261	267	...	...	267	139
	17	218	3,007	...	...	57,437	...	88	...	1,482	62,232	62,249	...	...	62,249	588
21 Solicitor General Department Canadian Security Intelligence Service Correctional Service National Parole Board Royal Canadian Mounted Police Royal Canadian Mounted Police Public Complaints Commission	...	...	292	...	...	...	...	14	...	...	307	307	...	...	307	45
	...	...	850	...	...	...	...	123	...	...	1,150	1,150	...	...	1,150	546
	734	...	1,684	522	1,364	...	...	8,994	...	...	12,815	13,549	...	...	13,549	1,160
	...	...	26	...	...	...	...	...	...	...	26	26	5,449	46,381	51,830	...
	280	68	3,431	6,202	4	9,791	...	...	...	644	20,140	20,420	653,614	58,952	712,566	6,636
22 Supply and Services Department Canada Mortgage and Housing Corporation	1,014	68	6,293	6,724	1,368	...	...	18,922	...	1,073	34,448	35,462	659,063	105,333	764,396	8,396
	16,752	29,323	17,613	2,649	14	31,108	...	...	...	23,654	104,361	121,113	329,885	4,060,984	4,390,869	4,511,982
	...	719,329	177	...	...	...	...	...	...	18,436	737,942	737,942	...	...	...	737,942
	16,752	748,652	17,790	2,649	14	31,108	...	...	...	42,090	842,303	859,055	329,885	4,060,984	4,390,869	5,249,924
23 Transport Department Great Transportation Agency Administrator National Transportation Agency	23,579	27,162	8,471	2	...	7,519	...	...	...	7,251	50,405	73,984	890,617	38,463	929,080	2,492
	234	...	59	4,903	...	...	...	...	...	...	4,962	5,196	...	...	...	5,196
	...	...	2,491	...	1	6	...	...	...	...	2,498	2,498	...	...	2,498	5
	23,813	27,162	11,021	4,905	1	7,525	...	...	...	7,251	57,865	81,678	890,617	38,463	929,080	2,497
24 Treasury Board Secretariat Comptroller General	590	...	1,409	...	...	...	...	...	...	8,459	9,868	10,458	...	62,748	73,206	64
	...	...	31	...	...	...	...	...	...	15	46	46	...	...	46	4
	590	...	1,440	...	...	...	...	...	...	8,474	9,914	10,504	...	62,748	73,252	68

TABLE 4

General Summary
Ministerial Revenue by Main Classification—Concluded
(in thousands of dollars)

Section	Department or agency	Non-tax revenue										Revenue credited to appropriations				Revenue internal to the Government	
		Refunds of previous years' expenditure				Non-tax revenue						Revenue credited to appropriations					
		Tax revenue	Return on investments ⁽¹⁾	Privileges, licences and permits	Services and service fees	Proceeds from sales	Premium and discount on exchange	Domestic postage	Other non-tax revenue	Total non-tax revenue	Total net revenue	From outside parties	Internal to the Government	Total gross revenue			
25	Veterans Affairs	35	1,843	6,704	...	41,034	1,589	...	...	3,590	54,760	54,795	...	...	54,795	7
26	Western Economic Diversification	6	357	45,756	...	12,537	5	...	...	557	59,212	59,218	...	...	59,218	8
Total ministerial revenue		89,200,706	6,158,088	537,713	442,926	321,375	157,320	143,485	89,601	568,238	8,418,746	97,619,452	2,560,012	5,745,126	8,305,138	105,924,590	145,047

Note: If no amount is shown, either it is less than \$500 or no revenue was reported.

⁽¹⁾ Additional details are provided in Section 12 of Volume II (Part II).

General Summary Recapitulation of Revenue from Outside Parties by Main Classification

Table 4a reconciles total net ministerial revenue (Table 4) with revenue from outside parties reported on both a gross and net basis in Table 1 of this section and in the Statement of Revenue and Expenditure in Section 1 of Volume 1. The reconciling items include the revenue from the consolidated specified purpose accounts, the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual of non-tax revenue and the elimination of revenue internal to the Government. The difference between gross and net revenue is revenue credited to appropriations, revenue of consolidated Crown corporations credited to expenditure, tax revenue items related to expenditure and included in revenue, and recovery of tax revenue credited to expenditure.

(in thousands of dollars)

	Total ministerial revenue	Consolidated specified purpose accounts	Other adjustments ⁽¹⁾	Internal revenue	NET REVENUE from outside parties	Revenue credited to appropriations	Tax credits and repayments	Consolidated Crown corporations	GROSS REVENUE from outside parties
TAX REVENUE—									
Income tax—									
Personal	51,051,210	...	...	...	51,051,210	...	6,487,000	...	57,538,210
Corporation	9,919,353	...	(100,000)	...	9,819,353	...	...	...	9,819,353
Unemployment insurance premiums	...	18,232,896	...	...	18,232,896	...	...	...	18,232,896
Non-resident	1,271,905	...	...	...	1,271,905	...	...	...	1,271,905
	62,242,468	18,232,896	(100,000)	...	80,375,364	...	6,487,000	...	86,862,364
Excise taxes and duties—									
Goods and services tax	15,695,909	...	...	...	15,695,909	...	2,685,232	...	18,381,141
Energy taxes—									
Excise tax—Gasoline	3,596,819	...	...	...	3,596,819	...	...	...	3,596,819
Petroleum and gas revenue tax	(28,691)	...	...	...	(28,691)	...	...	...	(28,691)
Excise tax—Aviation gas and diesel fuel	86,132	1,391	...	...	87,523	...	...	...	87,523
	3,654,260	1,391	...	(543)	3,655,651	...	...	...	3,655,651
	3,652,407	...	...	...	3,651,864	...	...	...	3,651,864
Customs import duties	1,903,888	...	...	...	1,903,888	...	...	...	1,903,888
Other excise taxes and duties—									
Excise duties	1,730,132	...	...	(2,677)	1,727,455	530,023	...	...	2,257,478
Miscellaneous excise taxes and duties	3,634,020	...	...	(2,677)	3,631,343	530,023	...	...	4,161,366
	26,036,596	1,391	...	(3,220)	26,034,767	530,023	2,685,232	...	29,850,022
	321,642	...	...	...	321,642	...	...	...	321,642
Other tax revenue	...	...	...	...	...	...	...	...	...
TOTAL TAX REVENUE	89,200,706	18,234,287	(100,000)	(3,220)	107,331,773	530,023	9,172,232	...	117,034,028

TABLE 4a

**General Summary
Recapitulation of Revenue from Outside Parties by Main Classification—Concluded**
(in thousands of dollars)

	Total ministerial revenue	Consolidated specified purpose accounts	Other adjustments ⁽¹⁾	Internal revenue	NET REVENUE from outside parties	Revenue credited to appropriations	Tax credits and repayments	Consolidated Crown corporations	GROSS REVENUE from outside parties
NON-TAX REVENUE—									
Return on investments	6,158,088	(457,792)	449,479	(7,825)	6,141,950	37,091	...	8,496	6,187,537
Other non-tax revenue—									
Privileges, licences and permits	442,926	...	...	(3,736)	439,190	161,489	...	...	600,679
Refunds of previous years' expenditure	557,713	...	...	(28,498)	509,215	366	...	...	509,581
Services and service fees	321,375	...	...	(9,029)	312,346	1,341,840	...	...	1,654,186
Proceeds from sales	157,320	...	...	(12,942)	144,378	195,650	...	...	340,028
Domestic coinage	89,601	...	...	...	89,601	...	...	...	89,601
Premium and discount on exchange	143,485	...	...	...	143,485	2,678	...	...	146,163
Miscellaneous non-tax revenue	568,238	383,243	...	(79,797)	871,684	290,875	...	606,663	1,769,222
	2,260,658	383,243	...	(134,002)	2,509,899	1,992,898	...	606,663	5,109,460
TOTAL NON-TAX REVENUE	8,418,746	(74,549)	449,479	(141,827)	8,651,849	2,029,989	...	615,159	11,296,997
TOTAL REVENUE	97,619,452	18,159,738	349,479	(145,047)	115,983,622	2,560,012	9,172,232	615,159	128,331,025

Note: If no amount is shown, either it is less than \$500 or no expenditure was reported.

⁽¹⁾ Includes interest owing to corporations in resource industries following an *Income Tax Act* ruling by Court, an Exchange Fund Account adjustment and the accrual of non-tax revenue.

TABLE 5

General Summary Budgetary (Expenditure)

Table 5 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Available from previous years	Source of authorities			Section	Department or agency	Disposition of authorities				
	As shown in		Used in the current year			Lapsed	Overexpended	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates							Adjustments and transfers	
24,254	2,224,106	78,041	(87,117)	2	Agriculture Department	2,181,937	32,958	...	24,389	2,992,874
...	3,648	...	...		Canadian Dairy Commission	2,967	681	...	...	3,495
24,254	2,227,754	78,041	(87,117)		Total Ministry	2,184,904	33,639	...	24,389	2,996,369
...	317,167	...	3,019	3	Atlantic Canada Opportunities Agency	275,746	44,431	...	9	268,390
...	9,825	...	...		Enterprise Cape Breton Corporation	9,825	...	...	...	10,050
...	326,992	...	3,019		Total Ministry	285,571	44,431	...	9	278,440
...	4,202,877	136,912	75,030	4	Communications Department	4,385,059	29,427	...	333	4,997,518
...	3,406	...	56		Advisory Council on the Status of Women	3,356	106	...	...	3,330
...	99,335	...	...		Canada Council	99,335	...	...	...	108,038
...	1,089,539	...	...		Canadian Broadcasting Corporation	1,089,539	...	...	...	1,109,746
...	132,419	...	...		Canadian Film Development Corporation	123,918	8,501	...	(1)	137,020
...	39,125	...	426		Canadian Museum of Civilization	39,551	...	...	...	39,220
...	18,822	...	931		Canadian Museum of Nature	19,753	...	...	...	18,574
...	34,831	...	412		Canadian Radio-television and Telecommunications Commission	35,045	187	...	11	34,553
...	59,351	...	748		National Archives of Canada	59,692	382	...	25	61,340
...	22,258	...	...		National Arts Centre Corporation	22,258	...	...	...	22,140
...	5,228	...	(26)		National Battlefields Commission	5,195	7	...	...	6,636
...	89,083	...	1,084		National Capital Commission	90,585	...	(418)	...	89,872
550	82,625	...	(622)		National Film Board	80,766	613	...	1,174	82,150
...	28,696	...	161		National Gallery of Canada	28,857	...	...	...	28,883
...	1,322	...	1,322		National Library	47,095	226	...	2	41,053
...	16,052	...	140		National Museum of Science and Technology	16,192	...	...	...	16,088

TABLE 5

**General Summary
Budgetary (Expenditure)—Continued**
(in thousands of dollars)

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
5,513	142,624	253	405	148,795	Public Service Commission	140,914	1,973	...	5,908	146,600
...	3,832	2,105	4	5,941	Status of Women—Office of the Co-ordinator	5,691	246	...	4	9,425
6,063	6,116,104	139,270	80,071	6,341,508	Total Ministry	6,292,801	41,668	(418)	7,457	6,952,186
...	1,779,483	27,933	(14,982)	1,792,434	5 Employment and Immigration	1,733,096	59,078	...	260	1,766,706
...	9,675	158	252	10,085	Department/Commission	9,528	557	9,371
...	1,839	1,238	168	3,245	Canada Labour Relations Board	3,243	1	...	1	4,546
...	Canadian Centre for Occupational Health and Safety
...	1,790,997	29,329	(14,562)	1,805,764	Total Ministry	1,745,867	59,636	...	261	1,780,623
88,401	1,091,120	15,472	(36,827)	1,158,166	6 Energy, Mines and Resources	1,030,039	57,076	...	71,051	925,057
...	44,737	...	102	44,839	Department	42,277	2,562	38,236
...	176,249	176,249	Atomic Energy Control Board	173,549	2,700	180,261
...	32,031	...	79	32,110	Atomic Energy of Canada Limited	28,439	3,665	...	6	27,447
...	483	483	National Energy Board	212	271	175
...	Northern Pipeline Agency
88,401	1,344,620	15,472	(36,646)	1,411,847	Total Ministry	1,274,516	66,274	...	71,057	1,171,176
...	708,163	13,976	1,349	723,488	7 Environment	699,930	23,483	...	75	667,815
19,723	1,334,365	145,778	23,386	1,523,252	8 External Affairs	1,420,960	78,109	...	24,183	1,396,390
...	Department
...	2,091,731	...	18,229	2,109,960	Canadian Institute for International Peace and Security	2,008,460	101,489	2,000
...	1,720	1,720	Canadian International Development Agency	1,673	47	...	11	2,448,461
...	198,000	...	(25,451)	172,549	Canadian Secretariat	172,549	1,564
...	Export Development Corporation	142,000	195,685
...	115,000	27,000	...	142,000	International Centre for Ocean Development	142,000	11,934
...	4,749	...	22	4,771	International Development Research Centre	4,641	130	117,074
...	International Joint Commission	5,711
19,723	3,745,565	172,778	16,186	3,954,252	Total Ministry	3,750,283	179,775	...	24,194	4,178,819

71,504	48,724,898	(1,485,232)	(537,605)	46,773,565	Finance	9	46,573,591	128,455	71,519	47,260,090
...	60,343	...	151	60,494	Department		58,448	2,043	3	55,646
...	7,716	1,081	67	8,864	Auditor General		8,612	252	...	8,506
...	...	...	...	229,144	Canadian International Trade Tribunal		184,596	44,526	22	171,037
72,347	2,601	...	245	75,193	Federal Office of Regional Development—		1,730	155	73,308	(16,467)
...	940	...	...	940	Quebec		397	543	...	793
143,851	49,028,230	(1,484,151)	(539,730)	47,148,200	Office of the Superintendent of Financial Institutions		46,827,374	175,974	144,852	47,479,605
...	955,792	140,242	2,000	1,098,034	Procurement Review Board		1,057,082	40,306	646	937,258
...	955,792	140,242	2,000	1,098,034	Total Ministry		1,057,082	40,306	646	966,302
...	9,748	523	(63)	10,208	Fisheries and Oceans	10	10,198	10	...	10,233
33,645	4,584,989	113,246	(2,347)	4,729,533	Department		4,641,638	54,162	33,733	4,311,048
33,645	4,586,112	113,246	(2,347)	4,730,656	Canadian Saltfish Corporation		1,113	10	...	1,134
...	...	...	...	...	Total Ministry		4,642,751	54,172	33,733	4,312,182
...	883,057	135,618	(22,799)	995,876	Governor General	11	968,187	27,555	134	1,154,713
...	412,064	...	75	412,139	Department		377,930	34,184	25	361,658
...	38,549	...	...	38,549	Canadian Space Agency		38,549	...	...	31,000
...	1,663	...	...	1,663	Cape Breton Development Corporation		991	672	...	1,159
...	999	...	17	1,016	Competition Tribunal		1,005	11	...	912
...	15,075	...	...	15,075	Copyright Board		15,075	...	...	8,530
...	9,602	119	1	9,722	Economic Council of Canada		9,297	425	...	16,039
...	437,124	...	763	437,887	Federal Business Development Bank		433,565	4,297	25	423,637
...	496,077	...	5	496,082	Investment Canada		494,867	1,214	1	499,247
...	...	...	...	...	National Research Council of Canada		...	...	...	2,740
...	101,544	...	...	101,544	Natural Sciences and Engineering Research Council		100,855	689	...	101,609
...	5,653	...	...	5,653	Social Sciences and Humanities Research Council		5,581	72	...	5,843
...	271,004	...	2,696	273,700	Standards Council of Canada		271,015	2,681	4	279,821
...	2,672,411	135,737	(19,242)	2,788,906	Statistics Canada		2,716,917	71,800	189	2,896,226
...	457,088	9,607	462	467,157	Total Ministry		462,076	5,065	16	464,170
...	17,582	914	153	18,649	Justice		18,020	628	1	18,726
...	207,347	509	(10,263)	197,593	Department		197,520	73	...	189,860
...	33,063	...	81	33,144	Canadian Human Rights Commission		31,868	1,266	10	27,715
...	...	...	...	...	Commissioner for Federal Judicial Affairs		...	...	...	1,869
...	...	...	...	...	Federal Court of Canada		...	...	...	...
...	...	...	...	...	Law Reform Commission of Canada		...	...	...	...

General Summary
Budgetary (Expenditure)—Continued
(in thousands of dollars)

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
...	6,749	...	70	6,819	Offices of the Information and Privacy Commissioners of Canada Supreme Court of Canada Tax Court of Canada	6,583	236	...	...	6,509
...	17,365	(387)		16,978		16,612	366	...	...	15,667
...	10,348	236	2	10,586		10,388	196	...	...	11,230
...	749,542	11,266	(9,882)	750,926		Total Ministry	743,067	7,830	...	29	735,746
...	11,970,000	...	51,921	12,021,921	15 National Defence Department Emergency Preparedness Canada	12,003,079	67,230	(51,181)	2,793	11,888,166
...	18,930	11,970	3	30,903		29,381	1,520	...	2	26,324
...	11,988,930	11,970	51,924	12,052,824	Total Ministry	12,032,460	68,750	(51,181)	2,795	11,914,490
...	36,245,133	(171,566)	165,540	36,229,107	16 National Health and Welfare Department Hazardous Materials Information Review Commission Medical Research Council Patented Medicine Prices Review Board	36,202,337	36,672	...	98	38,037,099
...	1,434	...	9	1,443		1,217	226	...	...	1,437
...	258,774	...	2	258,776		258,421	355	...	...	256,328
...	3,491	...	1	3,492		3,137	354	...	1	3,318
...	36,508,832	(171,566)	165,552	36,502,818	Total Ministry	36,465,112	37,607	...	99	38,298,182
...	1,054,599	30,576	2,548	1,087,723	17 National Revenue Customs and Excise Taxation	1,069,127	18,469	...	127	1,024,135
...	1,325,121	...	4,029	1,329,150		1,313,690	15,435	...	25	1,258,909
...	2,379,720	30,576	6,577	2,416,873	Total Ministry	2,382,817	33,904	...	152	2,283,044
...	42,625	...	(797)	41,828	18 Parliament The Senate House of Commons Library of Parliament	40,883	945	...	...	41,282
...	239,681	5,000	(19)	244,662		241,348	3,289	...	25	231,680
...	16,383	...	43	16,426		16,108	318	...	...	15,510
...	298,689	5,000	(773)	302,916		Total Ministry	298,339	4,552	...	25	288,472

19	Privy Council	109,495	1,317	22,524	85,654	...	...	109,380	90	...	25	118,237
	Department											
	Canadian Centre for Management Development	11,240	106	300	10,834	...	...	11,148	92	...	...	10,854
	Canadian Intergovernmental Conference				2,984	...	...	2,782	202	...	2	7,349
	Secretariat	2										
	Canadian Transportation Accident Investigation and Safety Board	27,383	78		27,305	...	...	26,748	623	...	12	25,906
	Chief Electoral Officer	(13,814)			23,688	...	...	156,614	35	...	1	125,710
	Commissioner of Official Languages	12,582	300		12,282	...	...	12,452	130	...	...	12,505
	Public Service Staff Relations Board	6,958	2		6,956	...	...	6,362	594	...	2	8,734
	Security Intelligence Review Committee	1,460	...		1,460	...	...	1,309	151	...	...	1,362
	Total Ministry	328,754	(12,009)	169,600	171,163	...	...	326,795	1,917	...	42	310,657
20	Secretary of State											
	Department											
	Immigration and Refugee Board of Canada	530,572	866	28,490	501,216	...	...	514,603	15,969	...	...	484,247
					90,545	...	...	83,188	7,574	...	11	73,447
	Total Ministry	621,345	1,094	28,490	591,761	...	...	597,791	23,543	...	11	557,694
21	Solicitor General											
	Department											
	Canadian Security Intelligence Service	78,454	293		78,161	...	...	67,110	11,337	...	7	61,047
	Correctional Service	245,485	122	16,698	228,665	...	...	244,393	1,069	...	23	225,350
	National Parole Board	1,035,209	(786)	243	1,007,186	...	...	996,807	19,852	...	18,550	959,192
	Royal Canadian Mounted Police	27,297	387	430	26,480	...	...	27,178	119	...	...	25,206
	Royal Canadian Mounted Police External Review Committee	1,287,337	18,119	51,317	1,217,901	...	...	1,241,636	42,947	...	2,754	1,188,044
	Royal Canadian Mounted Police Public Complaints Commission	714	...		714	...	...	576	138	...	...	762
					3,772	...	...	3,282	490	...	...	3,097
	Total Ministry	2,678,268	18,135	68,688	2,562,879	...	...	2,580,982	75,952	...	21,334	2,462,698
22	Supply and Services											
	Department											
	Canada Mortgage and Housing Corporation	2,997,978	27,296	36,091	2,220,692	...	...	2,222,432	63,399	...	712,147	2,212,085
	Canada Post Corporation	2,134,194	...		2,134,194	...	...	1,944,768	189,426	...	...	1,979,488
	Canadian Commercial Corporation	14,000	...		14,000	...	...	14,000	...	...	...	14,000
		14,467	...		14,467	...	...	13,763	704	...	...	13,500
	Total Ministry	5,160,639	27,296	36,091	4,383,353	...	...	4,194,963	253,529	...	712,147	4,219,073
23	Transport											
	Department											
	Civil Aviation Tribunal	2,184,861	11,768	66,227	2,106,866	...	...	2,167,409	15,354	...	2,098	2,000,527
	Grain Transportation Agency Administrator	923	...		923	...	...	810	113	...	...	942
	National Transportation Agency	6,125	...		6,125	...	...	4,485	1,640	...	...	4,916
		(58,065)	(46,297)	(23,783)	897,135	...	...	796,176	446	...	4	901,019
	Total Ministry	2,988,535	(46,297)	23,783	3,011,049	...	...	2,968,880	17,553	...	2,102	2,907,404
24	Treasury Board											
	Secretariat											
	Comptroller General	1,151,481	(37,546)		1,189,037	...	...	731,936	419,545	...	...	822,149
		17,389	37		17,352	...	...	17,073	316	...	...	16,928
	Total Ministry	1,168,870	(37,509)	...	1,206,379	...	...	749,009	419,861	...	...	839,077

TABLE 5

**General Summary
Budgetary (Expenditure)—Concluded**
(in thousands of dollars)

Available from previous years	Source of authorities			Section	Department or agency	Disposition of authorities			
	As shown in		Total available for use			Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers						Used in the previous year
...	2,118,220	...	4,166	25	Veterans Affairs	1,967,638	154,748	...	1,983,723
...	282,988	...	(11,023)	26	Western Economic Diversification	173,492	98,473	...	196,936
1,058,402	139,765,993	(431,639)	(439,831)		Total Government	136,969,539	1,989,387	(51,599)	1,045,598
									140,687,172

Note: If no amount is shown, either it is less than \$500 or no expenditure was reported.

(1) An overexpenditure of \$2 is not reflected since it is less than \$500.

TABLE 6

General Summary Non-budgetary (Loans, Investments and Advances)

Table 6 presents the source and disposition of non-budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities				Disposition of authorities						
Available from previous years	As shown in		Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
277,503	...	...	277,503	2	Agriculture	4,093	...	...	273,410	(102,313)
24,772,685	...	(14,611,331)	10,161,354		Canadian Dairy Commission	68,134	...	...	10,093,220	(70,732)
25,050,188	...	(14,611,331)	10,438,857		Farm Credit Corporation	72,227	...	...	10,366,630	(173,045)
40,000	5,040	...	45,040	4	Communications	3,766	1,274	...	40,000	7,500
...	...	...	...	5	Employment and Immigration	...	...	...	...	75
...	31,667	9,223	40,890	6	Energy, Mines and Resources	21,513	19,377	...	...	136,190
60,184	...	1,580	61,764	8	External Affairs	(8,808)	14,363	...	56,209	(953)
5,046,007	14,800	626,939	5,687,746		Department	223,091	5,362	...	5,459,293	238,791
6,018,241	172,300	(441,717)	5,748,824		Canadian International Development Agency	313,621	...	...	5,435,203	165,632
11,124,432	187,100	...	11,498,334		Export Development Corporation			...		
		186,802			Total Ministry	527,904	19,725	...	10,950,705	403,470
8,576,174	113,300	94,000	9,320,531	9	Finance	511,788	695,503	...	8,113,240	387,683
2,915,000	...	...	2,915,000		Department	66,000	...	...	2,849,000	1,300,000
					Canada Deposit Insurance Corporation					
11,491,174	113,300	94,000	12,235,531		Total Ministry	577,788	695,503	...	10,962,240	1,687,683
150	...	...	150	10	Fisheries and Oceans	...	...	...	150	...
46,675	...	...	46,675		Department	325	...	...	46,350	(29,475)
27,500	...	...	27,500		Canadian Saltfish Corporation	1,250	...	...	26,250	(6,100)
74,325	...	...	74,325		Freshwater Fish Marketing Corporation			...		
					Total Ministry	1,575	...	...	72,750	(35,575)

TABLE 6

General Summary
Non-budgetary (Loans, Investments and Advances)—*Concluded*

(in thousands of dollars)

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									Adjustments and transfers
74,098	28,186	3,212	...	12	Indian Affairs and Northern Development	27,098	3,178	...	75,220	24,483
1,950	800	...	2,750	13	Industry, Science and Technology Department	...	800	...	1,950	...
50,000	...	...	50,000		Cape Breton Development Corporation	5,000	...	...	45,000	(30,000)
853,677	...	...	853,677		Federal Business Development Bank	...	...	...	853,677	...
905,627	800	...	906,427		Total Ministry	5,000	800	...	900,627	(30,000)
84,152	...	...	84,152	15	National Defence	4,441	...	...	79,711	(3,146)
49,269	...	(7,309)	7,309	20	Secretary of State	(5,587)	...	...	54,856	(9,127)
15	...	...	15	21	Solicitor General	(5)	...	...	20	11
15	...	...	15		Correctional Service	(5)	...	...	20	11
12,509	...	20,700	33,209	22	Supply and Services Department	20,901	...	...	12,308	(14,081)
3,801,732	(33,000)	...	3,801,732		Canada Mortgage and Housing Corporation	291,463	...	...	3,510,269	195,509
420,000	...	...	420,000		Canada Post Corporation	...	...	...	420,000	...
10,000	...	...	10,000		Canadian Commercial Corporation	...	...	...	10,000	...
41,806	...	...	41,806		Royal Canadian Mint	(5,324)	...	...	47,130	(2,673)
4,286,047	(33,000)	20,700	33,000		Total Ministry	307,040	...	...	3,999,707	178,755
20,000	...	...	20,000	23	Transport	...	...	...	20,000	20,000
570,072	...	...	570,072	25	Veterans Affairs	(10,667)	...	...	580,739	(12,323)
53,769,399	333,093	119,826	(13,847,163)		Total Government	1,532,093	739,857	...	38,103,205	2,194,951

Note: If no amount is shown, either it is less than \$500 or no loans, investments or advances were reported.

TABLE 7

General Summary Voted and Statutory Authorities

Table 7 presents the source and disposition of budgetary and non-budgetary authorities by ministry and by type of authority (voted and statutory). The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in Appropriation Acts and are generally referred to as "annual" or "voted" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Voted authorities, with few exceptions, lapse at the end of the year if not used, while statutory authorities, with few exceptions, are carried forward to future years. Those authorities which extend to subsequent years are referred to as "non-lapsing".

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments and transfers ⁽¹⁾	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
20,893	1,207,680	86,541	...	1,315,114	2	Agriculture Budgetary—Voted Statutory	1,260,582	33,639	...	20,893	1,867,516
3,361	1,020,074	(8,500)	(87,117)	927,818			924,322	...	...	3,496	1,128,853
24,254	2,227,754	78,041	(87,117)	2,242,932			2,184,904	33,639	...	24,389	2,996,369
25,050,188	...	...	(14,611,331)	10,438,857	Non-budgetary—Statutory		72,227	...	...	10,366,630	(173,045)

TABLE 7

**General Summary
Voted and Statutory Authorities—Continued**
(in thousands of dollars)

Available from previous years	Source of authorities			Total available for use	Section	Ministry	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments and transfers ⁽¹⁾				Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
...	310,917	...	...	310,917	3	Atlantic Canada Opportunities Agency Budgetary—Voted Statutory	266,486	44,431	...	...
	16,075	...	3,019	19,094			19,085	...	...	9
	326,992	...	3,019	330,011			285,571	44,431	...	9
6,063	3,285,918	66,108	6,710	3,358,736	4	Communications Budgetary—Voted Statutory	3,317,494	41,660	(418)	...
	2,830,186	73,162	73,361	2,982,772			2,975,307	8	...	7,457
	6,116,104	139,270	80,071	6,341,508			6,292,801	41,668	(418)	7,457
40,000	5,040	...	...	5,040	Non-budgetary—Voted Statutory	Non-budgetary—Voted Statutory	3,766	1,274	...	...
	...	...	...	40,000			...	...	...	40,000
	5,040	...	...	45,040			3,766	1,274	...	40,000
...	1,558,735	29,329	1,057	1,589,121	5	Employment and Immigration Budgetary—Voted Statutory	1,529,501	59,620	...	...
	232,262	...	(15,619)	216,643			216,366	16	...	261
	1,790,997	29,329	(14,562)	1,805,764			1,745,867	59,636	...	261
...	...	...	...	...	Non-budgetary—Statutory	Non-budgetary—Statutory	...	...	...	...

	...	...	...	...			...	...	...	75
88,401	1,251,192	...	...	1,251,192	6	Energy, Mines and Resources Budgetary—Voted Statutory	1,184,925	66,267	...	...
	93,428	15,472	(36,646)	160,655			89,591	7	...	71,057
	1,344,620	15,472	(36,646)	1,411,847			1,274,516	66,274	...	71,057
...	31,667	9,223	...	40,890	Non-budgetary—Voted	Non-budgetary—Voted	21,513	19,377	...	...

	...	...	...	...			...	...	...	136,190
...	669,078	13,976	...	683,054	7	Environment Budgetary—Voted Statutory	659,571	23,483	...	...
	39,085	...	1,349	40,434			40,359	...	...	75
	708,163	13,976	1,349	723,488			699,930	23,483	...	75
...	...	...	...	...	Non-budgetary—Statutory	Non-budgetary—Statutory	...	...	...	...

	...	...	...	...			...	...	...	667,815

8	External Affairs		13,560	3,549,291	172,778	3,362,953	19,723	...	3,374,281	175,010	3,765,372
	Budgetary—Voted	Statutory									
	...	...	2,626	404,961	...	382,612	...	...	376,002	4,765	413,447
19,723	3,745,565	16,186	3,954,252		172,778				3,750,283	175,775	4,178,819
2,402,751	500	...	451,010	2,854,261	...	168,600	...	...	203,085	19,725	226,959
8,721,681	186,600	...	(264,208)	8,644,073	...	...	...	...	324,819	...	176,511
11,124,432	187,100	...	186,802	11,498,334	...	...	...	...	527,904	19,725	403,470
9	Finance		67	619,492	3,849	615,576	143,851	...	443,518	175,974	458,950
	Budgetary—Voted	Statutory									
	(539,797)	46,528,708	(1,488,000)	...	...	48,412,654	...	...	46,383,856	...	47,020,655
143,851	49,028,230	(1,484,151)	(539,730)	47,148,200					46,827,374	175,974	47,479,605
168,348	12,300	94,000	314,712	589,360	...	101,000	...	...	414,809	6,203	317,623
11,322,826	...	...	222,345	11,646,171	...	...	...	...	162,979	689,300	1,370,060
11,491,174	113,300	94,000	537,057	12,235,531	...	...	...	...	577,788	695,503	1,687,683
10	Fisheries and Oceans		...	1,057,746	140,242	917,504	...	...	1,017,639	40,107	933,968
	Budgetary—Voted	Statutory									
	...	...	2,000	40,288	...	38,288	...	...	39,443	199	32,334
...	955,792	140,242	2,000	1,098,034	...	...	...	...	1,057,082	40,306	966,302
74,325	...	...	...	74,325	...	...	...	...	1,575	...	(35,575)
11	Governor General		44	9,281	523	8,714	...	...	9,271	10	9,309
	Budgetary—Voted	Statutory									
	...	...	(107)	927	...	1,034	...	...	927	...	924
...	9,748	523	(63)	10,208	...	...	...	...	10,198	10	10,233
12	Indian Affairs and Northern Development		...	4,649,563	110,424	4,538,802	337	...	4,595,054	54,172	4,285,189
	Budgetary—Voted	Statutory									
	(2,347)	81,093	(2,347)	...	2,822	47,310	...	...	47,697	...	26,993
33,645	4,586,112	113,246	(2,347)	4,730,656	...	...	...	...	4,642,751	54,172	4,312,182
74,098	26,489	3,212	...	103,799	...	1,697	...	...	27,098	1,481	24,483
	...	...	...	1,697	...	...	...	...	...	1,697	...
74,098	28,186	3,212	...	105,496	...	...	...	...	27,098	3,178	24,483
13	Industry, Science and Technology		4,725	2,692,988	135,737	2,552,526	...	...	2,621,204	71,784	2,717,469
	Budgetary—Voted	Statutory									
	(23,967)	95,918	(23,967)	...	...	119,885	...	...	95,713	16	178,757
...	2,672,411	135,737	(19,242)	2,788,906	...	...	...	...	2,716,917	71,800	2,896,226

TABLE 7

**General Summary
Voted and Statutory Authorities —Continued**
(in thousands of dollars)

Source of authorities				Disposition of authorities						
Available from previous years	As shown in		Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									Adjustments and transfers ^{(1)}
51,950	800	...	52,750		Non-budgetary—Voted Statutory	5,000	800	...	46,950	(30,000)
853,677	...	...	853,677			...	...	...	853,677	...
905,627	800	...	906,427			5,000	800	...	900,627	(30,000)
...	520,478	11,266	531,927	14	Justice Budgetary—Voted Statutory	524,097	7,830	...	...	529,391
...	229,064	...	218,999			218,970	...	...	29	206,355
...	749,542	11,266	750,926			743,067	7,830	...	29	735,746
...	11,281,945	11,970	11,221,582	15	National Defence Budgetary—Voted Statutory	11,204,013	68,750	(51,181)	...	11,142,937
...	706,985	...	831,242			828,447	...	...	2,795	771,553
...	11,988,930	11,970	12,052,824			12,032,460	68,750	(51,181)	2,795	11,914,490
84,152	...	...	84,152	Non-budgetary—Voted		4,441	...	...	79,711	(3,146)
...	1,959,128	118,034	2,049,390	16	National Health and Welfare Budgetary—Voted Statutory	2,011,783	37,607	...	...	1,926,563
...	34,549,704	(289,600)	34,453,428			34,453,329	...	...	99	36,371,619
...	36,508,832	(171,566)	36,502,818			36,465,112	37,607	...	99	38,298,182
...	2,180,027	30,576	2,210,603	17	National Revenue Budgetary—Voted Statutory	2,176,707	33,896	...	...	2,123,697
...	199,693	...	206,270			206,110	8	...	152	159,347
...	2,379,720	30,576	2,416,873			2,382,817	33,904	...	152	2,283,044
...	210,380	1,500	211,880	18	Parliament Budgetary—Voted Statutory	207,352	4,528	...	...	201,828
...	88,309	3,500	91,036			90,987	24	...	25	86,644
...	298,689	5,000	302,916			298,339	4,552	...	25	288,472

19	...	140,761	22,824	1,605	165,190	Privy Council Budgetary—Voted Statutory	163,319	1,871	...	178,786
		30,402	146,776	(13,614)	163,564		163,476	46	...	131,871
	
...	...	171,163	169,600	(12,009)	328,754		326,795	1,917	...	310,657
20	...	565,287	28,490	...	593,777	Secretary of State Budgetary—Voted Statutory	570,234	23,543	...	536,461
		26,474	...	1,094	27,568		27,557	...	...	21,233
	
...	...	591,761	28,490	1,094	621,345		597,791	23,543	...	557,694
49,269	...	...	(7,309)	7,309	49,269	Non-budgetary—Statutory	(5,587)	...	...	(9,127)
21	...	2,273,357	68,688	13,503	2,355,548	Solicitor General Budgetary—Voted Statutory	2,279,629	75,919	...	2,198,350
		289,522	...	4,632	322,720		301,353	33	...	264,348
	
28,566	...	2,562,879	68,688	18,135	2,678,268		2,580,982	75,952	...	2,462,698
15	...	...	...	...	15	Non-budgetary—Voted	(5)	...	...	11
22	...	3,914,511	36,091	866	3,951,468	Supply and Services Budgetary—Voted Statutory	3,697,939	253,529	...	3,757,346
		468,842	...	26,430	1,209,171		497,024	...	...	461,727
	
713,899	...	4,383,353	36,091	27,296	5,160,639		4,194,963	253,529	...	4,219,073
12,509	...	...	20,700	...	33,209	Non-budgetary—Voted	20,901	...	...	10,519
4,273,538	...	(33,000)	...	33,000	4,273,538	Statutory	286,139	...	...	168,236
4,286,047	...	(33,000)	20,700	33,000	4,306,747		307,040	...	...	178,755
23	...	2,013,961	66,262	...	2,080,223	Transport Budgetary—Voted Statutory	2,062,670	17,553	...	1,931,980
		997,088	(42,479)	(46,297)	908,312		906,210	...	...	975,424
	
...	...	3,011,049	23,783	(46,297)	2,988,535		2,968,880	17,553	...	2,907,404
...	...	...	...	...	...	Non-budgetary—Voted	...	...	...	20,000
20,000	...	...	...	...	20,000	Statutory	...	...	...	...
20,000	...	...	...	...	20,000		...	...	...	20,000
24	...	1,199,195	...	(36,368)	1,162,827	Treasury Board Budgetary—Voted Statutory	742,966	419,861	...	672,930
		7,184	...	(1,141)	6,043		6,043	...	...	166,147
	
...	...	1,206,379	...	(37,509)	1,168,870		749,009	419,861	...	839,077

TABLE 7

**General Summary
Voted and Statutory Authorities —Concluded**
(in thousands of dollars)

Source of authorities				Disposition of authorities						
Available from previous years	As shown in		Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									Adjustments and transfers ^{(1)}
...	2,099,084	...	3,555	25	Veterans Affairs Budgetary—Voted Statutory	1,947,891	154,748	...	...	1,966,853
...	19,136	...	611			19,747	...	...	...	16,870
...	2,118,220	...	4,166			2,122,386	1,967,638	154,748	...	...	1,983,723
570,072	...	...	...		Non-budgetary—Statutory	(10,667)	...	...	580,739	(12,323)
...	266,795	...	...	26	Western Economic Diversification Budgetary—Voted Statutory	168,322	98,473	...	...	188,928
...	16,193	...	(11,023)			5,170	...	...	...	8,008
...	282,988	...	(11,023)			173,492	98,473	...	...	196,936
21,230	48,904,504	1,155,208	(90,598)	Total Government Budgetary—Voted Statutory		48,036,448	1,984,265	(51,599)	21,230	48,431,062
1,037,172	90,861,489	(1,586,847)	(349,233)			88,933,091	5,122	...	1,024,368	92,256,110
1,058,402	139,765,993	(431,639)	(439,831)			136,969,539	1,989,387	(51,599)	1,045,598	140,687,172
2,868,148	76,796	127,135	765,722			702,183	48,860	...	3,086,758	674,564
50,901,251	256,297	(7,309)	(14,612,885)			829,910	690,997	...	35,016,447	1,520,387
53,769,399	333,093	119,826	(13,847,163)	Non-budgetary—Voted Statutory		1,532,093	739,857	...	38,103,205	2,194,951
2,889,378	48,981,300	1,282,343	675,124			48,738,631	2,033,125	(51,599)	3,107,988	49,105,626
51,938,423	91,117,786	(1,594,156)	(14,962,118)	Voted Statutory		89,763,001	696,119	...	36,040,815	93,776,497
54,827,801	140,099,086	(311,813)	(14,286,994)	Total Government		138,501,632	2,729,244	(51,599)	39,148,803	142,882,123

Note: If no amount is shown, either it is less than \$500 or no amount was reported.

(1) These adjustments and transfers include items such as:

- a) amounts of previous years' overexpenditures paid or settled in the current year;
- b) adjustments to items displayed in the Estimates on an informational basis to reflect actual spending and of certain authorities carried forward to reflect authorities available; and,
- c) adjustments to authorities granted in statutes other than Appropriation Acts.

Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities, budgetary and non-budgetary, granted in current year Appropriation Acts, by ministry.

Section	Vote number	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
			\$	\$	\$
2		Agriculture Department			
		<i>Agri-Food Program</i>			
	1	Operating expenditures	629,275,000	21,999,000	
	1b	Capital expenditures	69,363,000	3,833,000	
	5	The grants listed in the Estimates and contributions	404,947,000	7,420,000	
	5b	The grants listed in the Estimates and contributions			
	10	<i>Grains and Oilseeds Program</i>			
	10b	Operating expenditures	31,430,000	6,903,000	
	15	Operating expenditures	47,892,000		
	15b	Canadian Grain Commission—Operating expenditures and contribution	21,125,000		
	20	Contributions			
	25	The grants listed in the Estimates and contributions			
	25a	The grants listed in the Estimates and contributions			
	25b	Canadian Dairy Commission			
3		Program expenditures	3,648,000		
	30	Total Ministry—Budgetary	1,207,680,000	86,541,000	
		Non-budgetary	...	...
		Atlantic Canada Opportunities Agency			
		Department			
	1	Operating expenditures	45,648,000		
	5	The grants listed in the Estimates and contributions	255,444,000		
		Enterprise Cape Breton Corporation			
	10	Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Government Organization Act, Atlantic Canada, 1987</i>	9,825,000		
		Total Ministry—Budgetary	310,917,000	...	
		Non-budgetary	...	...
4		Communications Department			
		COMMUNICATIONS			
	1	Operating expenditures and authority to spend revenue received during the year	163,026,000		
	1b	Operating expenditures—To authorize the transfer of \$6,204,712 from Communications Vote 5, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote and to provide a further amount of			
					3,387,606

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	5	Capital expenditures	54,449,000	
	10	The grants listed in the Estimates and contributions	93,852,400	26,338,743
	10b	Contributions		
	15	Payments to the Canada Post Corporation for costs associated with cultural publication mailings	78,300,000	3,000,000
	15b	Payments to the Canada Post Corporation for costs associated with cultural publication mailings		
	L20	Loans to institutions and public authorities in Canada in accordance with terms and conditions approved by the Governor in Council for the purpose of section 35 of the <i>Cultural Property Export and Import Act</i>	10,000	
	L25	Loans to cultural industries to encourage the growth of the Canadian book publishing, film and video and sound recording industries	5,030,000	
		ENVIRONMENT (Parks Program)		
	20	Operating expenditures, the grants listed in the Estimates and contributions; expenditures on other than federal property; expenditures in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	264,062,000	3,852,151
	20b	Operating expenditures		
	21b	Parks Canada Enterprise Unit (Hot Springs) Revolving Fund—Pursuant to paragraph 29.1(2)(b) of the <i>Financial Administration Act</i> , to authorize the Minister of Communications to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for the purpose of operating the Parks Canada Enterprise Unit (Hot Springs) including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$6,000,000 the revenues received in respect of the purposes of the Fund		1
	25	Capital expenditures including payments to provinces or municipalities as contributions toward the cost of undertakings carried out by those bodies; expenditures on other than federal property; and expenditure in respect of proposed new national parks, historic and scenic travel routes, and areas of natural or historic significance	123,219,000	11,235,415
	25b	Capital expenditures		
		MULTICULTURALISM AND CITIZENSHIP		
	1	Operating expenditures	67,041,000	
	5	The grants listed in the Estimates and contributions	47,566,000	2,566,300
	5b	Contributions—To authorize the transfer of \$3,080,804 from Multiculturalism and Citizenship Vote 1, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote and to provide a further amount of		
		SECRETARY OF STATE		
	1	Operating expenditures and authority to spend revenue received during the year arising from the provision of services to the Department of Multiculturalism and Citizenship and translation services to other organizations	156,222,000	7,199,960
	1b	Operating expenditures		
	5	The grants listed in the Estimates and contributions	347,535,500	6,170,000
	5b	Contributions		
		Advisory Council on the Status of Women		
	10	Program expenditures	3,406,000	

30	Canada Council Payments to the Canada Council within the meaning of section 18 of the <i>Canada Council Act</i> , to be used for the general purposes set out in section 8 of the Act	99,335,000	
35	Canadian Broadcasting Corporation Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service	945,992,000	
35b	Payments to the Canadian Broadcasting Corporation for operating expenditures in providing a broadcasting service—To authorize the transfer of \$8,669,999 from Communications Vote 45, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote	4,000,000	1
40	Payments to the Canadian Broadcasting Corporation for working capital	139,547,000	
45	Payments to the Canadian Broadcasting Corporation for capital expenditures in providing a broadcasting service	132,419,000	
50	Canadian Film Development Corporation Payments to the Canadian Film Development Corporation to be used for the purposes set out in the <i>Canadian Film Development Corporation Act</i>	39,125,000	
55	Canadian Museum of Civilization Payments to the Canadian Museum of Civilization for operating and capital expenditures	18,822,000	
60	Canadian Museum of Nature Payments to the Canadian Museum of Nature for operating and capital expenditures	31,847,000	
65	Canadian Radio-television and Telecommunications Commission Program expenditures	55,220,000	
70	National Archives of Canada Program expenditures, the grant listed in the Estimates and contributions	22,258,000	
75	National Arts Centre Corporation Payments to the National Arts Centre Corporation	4,907,000	
30	National Battlefields Commission Program expenditures	58,323,000	
30	National Capital Commission Payment to the National Capital Commission for operating expenditures	14,308,000	
35	Payment to the National Capital Commission for capital expenditures	16,452,000	
40	Payment to the National Capital Commission for grants and contributions including contributions to local municipalities or authorities and other organizations to encourage bilingualism in the National Capital Region		
80	National Film Board National Film Board Revolving Fund—Operating loss, capital, the grants listed in the Estimates and contributions	82,250,000	
85	National Gallery of Canada Payments to the National Gallery of Canada for operating and capital expenditures	25,696,000	
90	Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000	
95	National Library Operating expenditures, the grants listed in the Estimates and contributions	34,887,000	
100	Capital expenditures	8,608,000	
100b	Capital expenditures—To authorize the transfer of \$835,999 from Communications Vote 95, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote		1
105	National Museum of Science and Technology Payments to the National Museum of Science and Technology for operating and capital expenditures	16,052,000	
10	Public Service Commission Program expenditures	130,695,000	
10b	Program expenditures	253,034	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
5		Status of Women—Office of the Co-ordinator		
	15	Program expenditures and contributions	3,496,000	2,105,000
	15b	Program expenditures		
		Total Ministry—Budgetary	3,285,917,900	66,108,212
		Non-budgetary	5,040,000	...
		Employment and Immigration		
		Department/Commission		
		EMPLOYMENT AND IMMIGRATION		
		<i>Corporate Management and Services Program</i>		
	1	Program expenditures		
	1b	Program expenditures	47,478,000	7,473,444
		<i>Employment and Insurance Program</i>		
	5	Operating expenditures		
	5b	Operating expenditures	63,441,000	1,777,918
	6b	Pursuant to subsection 25(2) of the <i>Financial Administration Act</i> , payment to reimburse the Government annuities agents' pension account in regard to 172 overpayments and interest due amounting in the aggregate to \$9,801.59		9,802
	10	The grants listed in the Estimates, contributions and payments to provinces, municipalities, other public bodies, community organizations, private groups, corporations, partnerships and individuals, in accordance with agreements entered into between the Minister and such bodies in respect of projects undertaken by them for the purposes of providing employment to unemployed workers and contributing to the betterment of the community		
		Contributions	1,312,049,000	18,353,996
	10b	Contributions		
		LABOUR		
	1	Operating expenditures and the expenses of delegates engaged in activities related to Canada's role in international labour affairs	60,412,900	
	1b	Operating expenditures—To authorize the transfer of \$480,000 from Labour, Vote 5, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote and to provide a further amount of		318,000
	5	The grants listed in the Estimates and contributions	64,643,000	
		Canada Labour Relations Board		
	10	Program expenditures	8,872,000	158,000
	10b	Program expenditures		
	Canadian Centre for Occupational Health and Safety			
15	Program expenditures	1,839,000		
15b	Program expenditures			
	Total Ministry—Budgetary	1,558,734,900	29,329,160	
	Non-budgetary	...	...

6	Energy, Mines and Resources				
	Department				
	ENERGY, MINES AND RESOURCES				
1	Operating expenditures including authority to spend revenue received during the year arising from the provision of satellite data services			388,818,000	
1b	Operating expenditures—To authorize the transfer of \$2,995,313 from Energy, Mines and Resources Vote 10, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this vote				1
3b	Surveys, Mapping and Remote Sensing Revolving Fund—Pursuant to paragraph 29.1(2)(b) of the <i>Financial Administration Act</i> , to authorize the Minister of Energy, Mines and Resources, effective as of April 1, 1994, to make expenditures out of the Consolidated Revenue Fund, in accordance with the terms and conditions approved by the Treasury Board, for the purpose of carrying on the operation of the revenue generating activities of Surveys, Mapping and Remote Sensing, including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$8,000,000 the revenue received in respect of the purposes of the Fund				
5	Capital expenditures			55,529,000	
10	The grants listed in the Estimates and contributions			325,277,000	
L15	Payments in respect of the operating shortfall provision of the Lloydminster Heavy Oil Upgrader Joint Venture Agreement				
L33b	Payment in respect of the Lloydminster Heavy Oil Upgrader			31,667,000	
					9,223,240
	FORESTRY				
1	Operating expenditures and authority to spend revenue received during the year			124,859,900	
5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property			11,731,000	
10	The grants listed in the Estimates and contributions			97,324,000	
10b	Contributions—To authorize the transfer of \$7,565,000 from Forestry Vote 1, and \$889,999 from Forestry Vote 5, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote				1
20	Atomic Energy Control Board				
	Program expenditures, the grants listed in the Estimates and contributions			41,557,000	
25	Atomic Energy of Canada Limited				
	Payments to Atomic Energy of Canada Limited for operating and capital expenditures			176,249,000	
30	National Energy Board				
	Program expenditures			29,378,000	
30	Northern Pipeline Agency				
	Program expenditures			469,000	
	Total Ministry—Budgetary			1,251,191,900	3
	Non-budgetary			31,667,000	9,223,240
7	Environment				
	Department				
	<i>Administration Program</i>				
1	Program expenditures, the grant listed in the Estimates and contributions and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of environmental assessment services and training, information and publications by the Federal Environmental Assessment and Review Office				
1b	Program expenditures			70,413,000	
					5,484,636

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		<i>Environmental Services Program</i>		
	5	Operating expenditures including recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board, the St. John River Basin Board, and authority for the Minister to engage such consultants as may be required by the above Boards at such remuneration as the Boards may determine; recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories, authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul and the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys, and authority to spend revenue received during the year	472,388,000	
	5b	Operating expenditures—To authorize the transfer of \$9,271,161 from Environment Vote 10, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote and to provide a further amount of		3,385,382
	10	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	69,059,000	
	15	The grants listed in the Estimates and contributions	57,218,200	
	15b	The grants listed in the Estimates and contributions		5,106,000
		Total Ministry—Budgetary	669,078,200	13,976,018
		Non-budgetary	...	...
8		External Affairs		
		Department		
		<i>Canadian Interests Abroad Program</i>		
	1	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations, and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses, authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependents; cultural relations and academic exchange programs with other countries	793,728,000	
	1b	Operating expenditures—To authorize the transfer of \$11,643,200 from External Affairs Vote 5, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote and to provide a further amount of		38,882,867
	5	Capital expenditures		
	10	The grants listed in the Estimates, contributions, authority to make commitments for the current fiscal year not exceeding \$50,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales and authority to pay assessments in the amounts and in the currencies in which they are levied, and authority to pay other amounts specified	131,856,000	

10b	in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 1992, which is	367,549,600	
15	The grants listed in the Estimates and contributions	15,291,000	
	Payments to the Canadian Broadcasting Corporation for the operations of Radio Canada International		106,895,500
20	Canadian International Development Agency		
	Operating expenditures and authority:		
	(a) to engage persons for service in developing countries; and		
	(b) to provide education or training for persons from developing countries; in accordance with the Technical Assistance Regulations made by Order in Council PC 1978-1268 of 20 th April, 1978, as may be amended or any other regulations that may be made by the Governor in Council with respect to:		
	(i) the remuneration payable to persons for service in developing countries, and the payment of their expenses or of allowances in respect thereto;		
	(ii) the maintenance of persons from developing countries who are undergoing education or training, and the payment of their expenses or of allowances in respect thereto; and		
	(iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries or the education or training of persons from developing countries		
20b	Operating expenditures—To authorize the transfer of \$419,999 from External Affairs Vote 25, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote	105,328,000	1
25	The grants and contributions listed in the Estimates and payments to international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , provided that the amounts listed for contributions may be increased or decreased with the approval of the Treasury Board, for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	1,828,100,000	1
25b	The grants listed in the Estimates		
26b	Pursuant to subsection 24.1 of the <i>Financial Administration Act</i> to forgive certain debts and obligations due to Her Majesty in Right of Canada amounting to \$6,650,000 representing adjustments to the principal balances owed by four debtors: Columbia \$2,750,000; El Salvador \$2,020,000; Honduras \$1,650,000; Nicaragua \$230,000—To authorize the transfer of \$6,649,999 from External Affairs Vote 25, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote		1
L30	The issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$206,700,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> for the purpose of contributions to the International Financial Institution Fund Accounts		1
L35	Payment estimated at \$500,000 not to exceed the equivalent of US \$418,000 to the Caribbean Development Bank; the issuance of non-interest bearing, non-negotiable demand notes in the amount of \$10,000,000 to the Asian Development Bank; and the issuance of non-interest bearing, non-negotiable demand notes in an amount estimated at \$9,400,000 not to exceed the equivalent of US \$7,656,060 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> for the purpose of capital subscriptions in International Financial Institutions	500,000	
40	Canadian Secretariat		
	Program expenditures	1,653,000	
45	International Development Research Centre		
45b	Payments to the International Development Research Centre	115,000,000	
	Payments to the International Development Research Centre	27,000,000	
50	International Joint Commission		
	Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada—United States Agreement on Great Lakes Water Quality	4,447,000	
	Total Ministry—Budgetary	3,362,952,600	172,778,370
	Non-budgetary	500,001	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
9		Finance Department		
		<i>Financial and Economic Policies Program</i>		
	1	Program expenditures and authority to spend revenue received during the year	60,779,000	2,768,000
	1b	Program expenditures		
	5	Contributions	279,030,000	
	L10	In accordance with the <i>Bretton Woods and Related Agreements Act</i> ;		
		(a) payment estimated at \$2,800,000 to the International Bank for Reconstruction and Development;		
		(b) payment estimated at \$9,500,000 to the International Finance Corporation	12,300,000	
	L15	In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$276,333,334 to the International Development Association	1	
	L20	In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$3,333,333 to the Global Environment Facility of the International Bank for Reconstruction and Development	1	
	L25	In accordance with the <i>European Bank for Reconstruction and Development Bank Act</i> , the issuance of non-interest bearing non-negotiable demand notes in an amount not to exceed \$15,459,000 to the European Bank for Reconstruction and Development	1	
	30	<i>Special Program</i>		
	L33a	Payments to the Foreign Claims Fund	10,000	94,000,000
		Payments in respect of Canada's equity interest in the Hibernia Project		
	35	Auditor General	55,461,000	
		Program expenditures, the grant listed in the Estimates and contributions		
	40	Canadian International Trade Tribunal	7,000,000	1,081,545
	40b	Program expenditures		
	30	Federal Office of Regional Development—Quebec		
	35	Operating expenditures	24,064,000	
	35b	The grants listed in the Estimates and contributions	185,758,600	1
		The grants listed in the Estimates		
	45	Office of the Superintendent of Financial Institutions	2,601,000	
		Program expenditures		
		Procurement Review Board		
	50	Program expenditures	872,000	
		Total Ministry—Budgetary	615,575,600	3,849,546
		Non-budgetary	12,300,003	94,000,000

	Department			
1	Operating expenditures, Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions, authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects			
5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	565,251,000		
10	The grants listed in the Estimates and contributions	106,683,000		
10b	The grants listed in the Estimates and contributions—To authorize the transfer of \$9,945,700 from Fisheries and Oceans Vote 1, and \$9,462,600 from Fisheries and Oceans Vote 5, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote and to provide a further amount of	245,570,200		
	Total Ministry—Budgetary	917,504,200	140,241,700	...
	Non-budgetary	...	...	...
11	Governor General			
1	Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve upon them as a result of their having occupied the office of Governor General			
1b	Program expenditures	8,714,000		523,000
	Total Ministry—Budgetary	8,714,000	523,000	...
	Non-budgetary	...	...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		(b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments and local school boards of expenditures on roads and related works and on education, including the education in Indian schools, of non-Indians; and		
		(c) authority for the construction and acquisition of housing for Indians and Inuit, for its occupation by Indians and Inuit, in return for such payments, if any as the Minister may fix, for its sale or rental to Indians and Inuit on terms and conditions and at cost or any lesser amount approved by the Governor in Council and for payment to Indians and Indian Bands in the construction of housing and other buildings	5,343,000	
	10b	Capital expenditures—To authorize the transfer of \$16,712,078 from Indian Affairs and Northern Development Vote 45, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote		1
	15	The grants listed in the Estimates		110,423,340
	15a	The grants listed in the Estimates	2,967,356,000	
	15b	The grants listed in the Estimates—To authorize the transfer of \$2,666,179 from Indian Affairs and Northern Development Vote 45, and \$666,712 from Indian Affairs and Northern Development		1
	L20	<i>Vote 30, Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote		
		Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	26,000,000	
	L20b	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims		
	L25	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders	489,000	2,500,000
	L25b	Loans to the Council of Yukon Indians for interim benefits to the Yukon Elders		711,523
		<i>Northern Affairs Program</i>		
	30	Operating expenditures and authority to make recoverable advances for services performed on behalf of the Government of the Northwest Territories; authority to make expenditures and recoverable advances in respect of services provided and work performed on other than federal property; and authority to make contributions towards construction done by local or private authorities		
	35	The grants listed in the Estimates and contributions	76,316,000	
	35b	Contributions—To authorize the transfer of \$300,728 from Indian Affairs and Northern Development	60,246,450	
		<i>Vote 30, Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote		1
	40	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service	15,000,000	
		<i>Transfer Payments to the Territorial Governments Program</i>		
	45	Payments to the Government of the Northwest Territories and to the Government of the Yukon Territory calculated in accordance with agreements, approved by the Governor in Council, entered into by the Minister of Finance and the respective territorial Minister of Finance; and authority to make interim payments for the current fiscal year to the Government of the Northwest Territories and to the Government of the Yukon Territory prior to the signing of each such agreement, the total amount payable under each such agreement being reduced by the aggregate of interim payments made to the respective territorial Government in the current fiscal year	1,142,340,000	

50	Canadian Polar Commission Program expenditures and contributions	1,077,000	
	Total Ministry—Budgetary	4,538,803,450	110,423,346
	Non-budgetary	26,489,000	3,211,523
13	Industry, Science and Technology		
	Department		
	INDUSTRY, SCIENCE AND TECHNOLOGY		
1	Operating expenditures	219,316,000	9,670,060
1b	Operating expenditures	415,220,000	108,000,000
5	The grants listed in the Estimates and contributions		17,322,500
5a	Contributions		
5b	The grants listed in the Estimates and contributions	300,000	
L10	Payments pursuant to subsection 15(2) of the <i>Department of Industry, Science and Technology Act</i>	500,000	
L15	Loans pursuant to paragraph 15(1)(a) of the <i>Department of Industry, Science and Technology Act</i>		
	CONSUMER AND CORPORATE AFFAIRS		
1	Operating expenditures, the grants listed in the Estimates and contributions	139,247,000	
1b	Operating expenditures and contribution—To authorize the transfer of \$9,712,300 from Consumer and Corporate Affairs Vote 5, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote and to provide a further amount of		625,709
2b	Canadian Intellectual Property Office Revolving Fund—Pursuant to paragraph 29.1(2)(b) of the <i>Financial Administration Act</i> , to authorize the Minister of Industry, Science and Technology, effective as of April 1, 1994, to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for the purpose of the operations of the Canadian Intellectual Property Office Revolving Fund including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$25,000,000 the revenues received in respect of the purposes of the Fund	41,883,000	1
5	Capital expenditures		
	Canadian Space Agency		
20	Operating expenditures	44,368,000	
25	Capital expenditures	337,582,000	
30	The grants listed in the Estimates and contributions	27,111,000	
	Cape Breton Development Corporation		
35	Payments to the Cape Breton Development Corporation to be applied by the Corporation for operating and capital expenditures for rehabilitating and developing its coal and railway operations	38,549,000	
	Competition Tribunal		
10	Program expenditures	1,584,000	
	Copyright Board		
15	Program expenditures	924,000	
	Federal Business Development Bank		
40	Payments to the Federal Business Development Bank for the purposes of sections 21, 22 and 23 of the <i>Federal Business Development Bank Act</i>	15,075,000	
	Investment Canada		
45	Program expenditures	8,790,000	118,600
45b	Program expenditures		
	National Research Council of Canada		
50	Operating expenditures	248,052,000	
50b	Operating expenditures—To authorize the transfer of \$402,999 from Industry, Science and Technology Vote 60, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote		1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	55	Capital expenditures	49,000,000	
	55b	Capital expenditures—To authorize the transfer of \$1,392,999 from Industry, Science and Technology Vote 60, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote		1
	60	The grants listed in the Estimates and contributions	119,367,000	
	60b	The grants listed in the Estimates		1
		Natural Sciences and Engineering Research Council		
	65	Operating expenditures	17,087,000	
	65b	Operating expenditures—To authorize the transfer of \$492,999 from Industry, Science and Technology Vote 70, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote		1
	70	The grants listed in the Estimates	477,970,000	
		Social Sciences and Humanities Research Council		
	110	Operating expenditures	7,777,000	
	115	The grants listed in the Estimates	93,142,000	
	25	Standards Council of Canada Payments to the Standards Council of Canada within the meaning of section 17 of the <i>Standards Council of Canada Act</i> to be used for the general purposes of section 5 of the Act	5,653,000	
	75	Statistics Canada Program expenditures, the grants listed in the Estimates and authority to spend revenue received during the year	244,829,000	
		Total Ministry—Budgetary	2,552,526,000	135,736,874
		Non-budgetary	800,000	...
14		Justice		
		Department		
	1	Operating expenditures	175,502,000	
	1b	Operating expenditures—To authorize the transfer of \$5,723,232 from Justice Vote 5, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote and to provide a further amount of		9,607,222
	5	The grants listed in the Estimates and contributions	264,906,844	
	5b	The grants listed in the Estimates		1
		Canadian Human Rights Commission		
	10	Program expenditures	16,184,000	
	10b	Program expenditures		913,800
	15	Commissioner for Federal Judicial Affairs Operating expenditures, the grant listed in the Estimates, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of the Yukon Territory and the Supreme Court of the Northwest Territories, not provided for by the <i>Judges Act</i>		
	15b	Operating expenditures	4,246,000	
	20	Canadian Judicial Council—Operating expenditures	406,000	
	20b	Canadian Judicial Council—Operating expenditures		303,000
		Federal Court of Canada		
	25	Program expenditures	30,510,000	206,000

30	Program expenditures	6,154,000	
35	Supreme Court of Canada Program expenditures	12,956,000	
40	Tax Court of Canada Program expenditures	9,613,000	236,000
40b	Program expenditures		
	Total Ministry—Budgetary	520,477,844	11,266,023
	Non-budgetary	...	...
15	National Defence		
	Department		
1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$22,677,417,000 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which such commitments will come in course of payment (of which it is estimated that \$11,049,206,000 will come due for payment in future years), authority to make payments from any of the said Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of the said Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other Government departments and agencies and other governments and authority to spend revenue, as authorized by Treasury Board, received during the year for the purposes of any of the said Votes	8,175,466,000	
5	Capital expenditures	2,853,025,446	
10	The grants listed in the Estimates, contributions to the North Atlantic Treaty Organization military budgets, common infrastructure program and airborne early warning and control systems and, in accordance with section 3 of the <i>Defence Appropriation Act, 1950</i> , the transfer of defence equipment and supplies and the provision of services and facilities for defence purposes		
	Emergency Preparedness Canada	235,213,554	
15	Operating expenditures	12,099,000	
20	The grants listed in the Estimates and contributions	6,140,700	
20b	Contributions—To authorize the transfer of \$10,000 from National Defence Vote 15, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote and to provide a further amount of		11,969,983
	Total Ministry—Budgetary	11,281,944,700	11,969,983
	Non-budgetary	...	...
16	National Health and Welfare		
	Department		
	<i>Departmental Administration Program</i>		
1	Program expenditures, the grants listed in the Estimates and contributions, including recoverable expenditures on behalf of the <i>Canada Pension Plan</i>	81,943,000	
1b	Program expenditures and the grants listed in the Estimates—To authorize the transfer of \$6,087,900 from National Health and Welfare Vote 10, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote and to provide a further amount of		3,492,500
	<i>Health Program</i>		
5	Operating expenditures	868,000,000	
5b	Operating expenditures—To authorize the transfer of \$1,674,099 from National Health and Welfare Vote 10, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote		1
10	Capital expenditures	57,113,000	
15	The grants listed in the Estimates and contributions	346,215,000	33,228,000
15a	The grants listed in the Estimates and contributions		13,948,800
15b	Contributions		

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	\$
			\$		\$
		<i>Social Program</i>			
	20	Operating expenditures including recoverable expenditures on behalf of the <i>Canada Pension Plan</i>	109,953,000	4,777,000	
	20b	Operating expenditures			
	25	The grants listed in the Estimates and contributions	233,019,500		35,138,000
	25a	Contributions			27,450,000
	25b	Contributions			
		<i>Hazardous Materials Information Review Commission</i>			
	20	Program expenditures	1,331,000		
		<i>Medical Research Council</i>			
	40	Operating expenditures	6,984,000		
	45	The grants listed in the Estimates	251,329,000		
		<i>Patented Medicine Prices Review Board</i>			
	50	Program expenditures	3,240,000		
		Total Ministry—Budgetary	1,959,127,500	118,034,301	...
		Non-budgetary	...	...	...
17		National Revenue			
		<i>Customs and Excise</i>			
	1	Operating expenditures	830,145,000		
	5	Capital expenditures	57,000,000		
	5b	Capital expenditures—To authorize the transfer of \$3,174,898 from National Revenue Vote 1, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote and to provide a further amount of			14,576,249
	10	Contributions	91,815,000		16,000,000
	10b	Contributions			
		<i>Taxation</i>			
	15	Operating expenditures, contributions and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Unemployment Insurance Act</i>	1,150,682,000		
	20	Capital expenditures	50,385,000		
	20b	Capital expenditures—To authorize the transfer of \$13,999,999 from National Revenue Vote 15, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote			1
		Total Ministry—Budgetary	2,180,027,000	30,576,250	...
		Non-budgetary	...	...	...
18		Parliament			
		<i>The Senate</i>			
	1	Program expenditures including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, the grants listed in the Estimates and contributions	27,020,000		

5	House of Commons Program expenditures including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, the grants listed in the Estimates and contributions	168,487,000	1,500,000
5b	Library of Parliament Program expenditures	14,873,000	...
10	Total Ministry—Budgetary Non-budgetary	210,380,000	1,500,000
19	Privy Council	...	...
	Department		
1	Program expenditures, including the operation of the Prime Minister's residence; the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary equal to the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period less than a year; and the grant listed in the Estimates and contributions	81,048,000	22,523,875
1b	Canadian Centre for Management Development Program expenditures and contributions	10,076,000	300,000
5	RADIANT Revolving Fund—Pursuant to paragraph 29.1(2)(b) of the <i>Financial Administration Act</i> , to authorize the Minister, effective as of April 1, 1994, to make expenditures out of the Consolidated Revenue Fund in accordance with the terms and conditions approved by the Treasury Board for the purposes of the operation of RADIANT; and, including authority for the Minister to spend for the purposes of the Fund any revenues received in respect of this purpose; and the aggregate of expenditures made for the purposes of the Fund shall not at any time be exceeded by more than \$10,000,000 the revenues received in respect of the purpose of the Fund		1
10	Canadian Intergovernmental Conference Secretariat Program expenditures	2,797,000	
15	Canadian Transportation Accident Investigation and Safety Board Program expenditures	25,084,000	
20	Chief Electoral Officer Program expenditures	2,772,000	
25	Commissioner of Official Languages Program expenditures	11,229,000	
35	Public Service Staff Relations Board Program expenditures	6,384,000	
40	Security Intelligence Review Committee Program expenditures	1,371,000	
	Total Ministry—Budgetary Non-budgetary	140,761,000	22,823,876
20	Secretary of State Department	...	...
	EMPLOYMENT AND IMMIGRATION (Immigration Program)		
15	Operating expenditures	214,429,000	
15b	Operating expenditures—To authorize the transfer of \$3,000,000 from Employment and Immigration Vote 25, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote and to provide a further amount of		23,836,541

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	20	Capital expenditures	16,220,000	
	20b	Capital expenditures		4,653,094
	25	The grants listed in the Estimates and contributions	251,981,000	
	30	Immigration and Refugee Board of Canada		
		Program expenditures	82,657,000	
		Total Ministry—Budgetary	565,287,000	28,489,635
		Non-budgetary	...	...
21		Solicitor General		
	1	Department		
	1b	Operating expenditures	27,632,000	
	5	Operating expenditures—To authorize the transfer of \$9,135,999 from Solicitor General Vote 5, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote		1
		The grants listed in the Estimates and contributions		
	10	Canadian Security Intelligence Service		
	10b	Program expenditures	48,392,200	
		Program expenditures	228,665,000	
	15	Correctional Service		
		Penitentiary Service and National Parole Service—Operating expenditures, the grants listed in the Estimates, contributions; and		16,698,000
		(a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by the said Fund;		
		(b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund;		
		(c) payments in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and		
		(d) authority for the Minister, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions		
	15b	Penitentiary Service and National Parole Service—Operating expenditures and the grants listed in the Estimates—To authorize the transfer of \$5,736,000 from Solicitor General Vote 20, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote and to provide a further amount of	800,375,000	
	20	Penitentiary Service and National Parole Service—Capital expenditures including payments to provinces or municipalities as contributions towards construction done by those bodies		243,064
	25	National Parole Board		
	25b	Program expenditures	141,354,000	
		Program expenditures	24,042,000	
				430,000

30	Royal Canadian Mounted Police Law enforcement—Operating expenditures, the grants listed in the Estimates, contributions and authority to spend revenue received during the year	868,181,000	
30b	Law enforcement—Operating expenditures	13,096,000	
35	Law enforcement—Capital expenditures	130,489,000	
35b	Law enforcement—Capital expenditures	38,221,000	
40	Royal Canadian Mounted Police External Review Committee Program expenditures	676,000	
45	Royal Canadian Mounted Police Public Complaints Commission Program expenditures	3,551,000	
	Total Ministry—Budgetary	2,273,357,200	68,688,065
	Non-budgetary	...	...
22	Supply and Services		
	Department		
	SUPPLY AND SERVICES		
1	Operating expenditures and contributions including: (a) recoverable expenditures on behalf of the <i>Canada Pension Plan</i> , the <i>Unemployment Insurance Act</i> and the <i>Optional Services Revolving Fund</i> ; and (b) authority to spend revenue received during the year	423,390,000	
1b	Operating expenditures including: (a) recoverable expenditures on behalf of the <i>Canada Pension Plan</i> , the <i>Unemployment Insurance Act</i> and the <i>Optional Services Revolving Fund</i> ; and (b) authority to spend revenue received during the year		
5	Capital expenditures	32,040,200	
5b	Capital expenditures	22,615,000	4,050,500
	PUBLIC WORKS		
	<i>Services Program</i>		
1	Public Works Revolving Fund—Operating loss	28,181,000	
2b	Public Works Revolving Fund—To authorize the Minister to adjust the accounts of the Public Works Revolving Fund by (a) removing an amount of up to \$3,368,523 representing expenditures incurred on behalf of other Government departments, agencies and Crown corporations during the fiscal year 1988-89 to 1990-91 that in the opinion of the Treasury Board cannot be recovered; and (b) removing an amount of up to \$32,826,955 representing the accumulated operating losses of fiscal years 1988-89 to 1990-91		1
5	Public Works Revolving Fund—Activities in support of broader Government objectives	3,349,000	
	<i>Real Property Program</i>		
10	Operating expenditures including the provision on a recoverable basis of accommodation for the purposes of the <i>Canada Pension Plan</i> and the <i>Unemployment Insurance Act</i> , assistance to the Ottawa Civil Service Recreation Association in the form of maintenance services in respect of the W. Clifford Clark Memorial Centre in Ottawa, contributions and authority to spend revenue received during the year arising from the provision, operation and maintenance of facilities for purposes of accommodation Capital expenditures including expenditures on works on other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister	1,011,396,000	
15		257,719,000	
	<i>Crown Corporations Program</i>		
20	Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures	5,200,000	
L21b	Loans to Queens Quay West Land Corporation for operating and capital infrastructure projects		20,700,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		COMMUNICATIONS (Government Telecommunications Agency)		
		Government Telecommunications and Informations Services—In accordance with section 12 of the <i>Revolving Funds Act</i> , R.S., c. R-8, to amend subsection 3(1) of the <i>Revolving Funds Act</i> as follows: The Minister of Supply and Services may make expenditures out of the Consolidated Revenue Fund for the purposes of providing telecommunications services and information services to Government departments and agencies		1
		Canada Mortgage and Housing Corporation		
	25	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of the Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>	2,134,194,000	
	26b	To authorize the additional amount of \$13.5 billion pursuant to paragraph 21(2)(b) of the <i>Canada Mortgage and Housing Corporation Act</i> , so that the total indebtedness outstanding at any time in respect of borrowings by Canada Mortgage and Housing Corporation otherwise than from the Crown under subsection 21(2) of that Act does not exceed \$15 billion		1
		Canada Post Corporation		
	80	Payments to the Canada Post Corporation for special purposes	14,000,000	
	81b	In accordance with section 28 of the <i>Canada Post Corporation Act</i> and section 101 and subsection 127(3) of the <i>Financial Administration Act</i> , to authorize the Canada Post Corporation to borrow otherwise than from the Crown up to \$200 million in the Corporation's 1994-95 fiscal year in accordance with terms and conditions approved by the Minister of Finance		1
		Canadian Commercial Corporation		
	10	Program expenditures	14,467,000	
		Total Ministry—Budgetary	3,914,511,000	36,090,704
		Non-budgetary	...	20,700,000
23		Transport		
		Department		
	1	Operating expenditures, and (a) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments, in the course of or arising out of the exercise of jurisdiction in navigation, including navigational aids, and shipping; (b) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics; (c) authority for the payment of commissions for revenue collection pursuant to the <i>Aeronautics Act</i> ; (d) subject to paragraph (e), authority to spend revenue received during the year and (e) authority to spend revenue received during the year in the course of or arising out of the exercise of jurisdiction in aeronautics of an amount equal in the opinion of the Minister of National Revenue, to the net amount received during the year from the air transportation tax payable under Part II of the <i>Excise Tax Act</i>		560,484,000

1b	Operating expenditures—To authorize the transfer of \$13,479,000 from Transport Vote 10 and \$2,000,000 from Transport Vote 40, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote and to provide a further amount of		44,612,000
5	Capital expenditures including contributions to provinces or municipalities, local or private authorities towards construction done by those bodies		
5b	Capital expenditures		566,615,000
10	The grants listed in the Estimates and contributions including payments to supplement pension allowances under the <i>Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act</i>		21,490,000
10b	The grants listed in the Estimates		
15	Payments to the Canarcitic Shipping Company Limited to be applied by the Company in the payment of the excess of the expenditures over the revenues of the Company during the calendar year 1993	1	328,647,005
20	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier and Champlain Bridges, Montreal		2,657,000
25	Payments to Canada Ports Corporation for hydro costs at the Port of Churchill, Man.		36,764,000
25b	Payments to Canada Ports Corporation for the redevelopment of obsolete facilities for the Quai St-Alexis at the Port of Baie des Ha! Ha!		600,000
30	Payments to Marine Atlantic Inc. in respect of:		125,000
	(i) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; Newfoundland Coastal service and terminals; Prince Edward Island ferries and terminals; Yarmouth, NS to the New England States, USA ferries and terminals; Digby, NS to Saint John, NB ferries and terminals		
	(ii) payments made by the company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cut backs or the discontinuance or reduction of a service		
	(iii) financial assistance to a subsidiary company involved in ship repair or ship maintenance		
35	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (c)(i) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i> , and payments to a railway company for the prescribed portion of the costs incurred by the company for the provision of income maintenance benefits, layoff benefits, relocation expenses, early retirement benefits, severance benefits and other benefits to its employees where such costs are incurred as a result of the implementation of the provisions of the contract or discontinuance of a rail passenger service pursuant to subparagraph (c)(ii) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i>		132,393,000
40	Payments to the St. Lawrence Seaway Authority in respect of the Valleyfield Bridge rehabilitation project including necessary capital expenditures		343,367,000
42b	Payment to the Atlantic Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1993—To authorize the transfer of \$763,999 from Transport Vote 20, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote	1	2,000,000
43b	Payment to the Great Lakes Pilotage Authority Ltd. to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1993—To authorize the transfer of \$699,999 from Transport Vote 10, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote	1	
45	Payments to the Laurentian Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1993		3,000,000
45b	Payments to the Laurentian Pilotage Authority to be applied in payment of the excess of the expenditures over the revenues of the Authority during the calendar year 1993—To authorize the transfer of \$1,778,999 from Transport Vote 10, and \$1,500,000 from Transport Vote 30, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote	1	
50	Civil Aviation Tribunal Program expenditures		862,000
55	Grain Transportation Agency Administrator Program expenditures and contributions		5,906,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Concluded

Section	Vote number	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	60	National Transportation Agency	30,666,000	34,734
	60b	Program expenditures and contributions		
		Total Ministry—Budgetary	2,013,961,005	66,261,738
		Non-budgetary	...	...
24		Treasury Board		
		Secretariat		
	1	<i>Central Administration of the Public Service Program</i>	65,974,000	
		Program expenditures, the grant listed in the Estimates and contribution		
	5	<i>Government Contingencies and Centrally Financed Programs</i>		
		Government contingencies—Subject to the approval of the Treasury Board, to supplement other votes for		
		paylist and other requirements and to provide for miscellaneous minor and unforeseen expenses not other-		
		wise provided for including awards under the <i>Public Servants Inventions Act</i> and authority to re-use any		
		sums allotted for non-paylist requirements and repaid to this appropriation from other appropriations	450,000,000	
		<i>Employer Contributions to Insurance Plans Program</i>		
	10	The grants listed in the Estimates and Government's contributions to surgical-medical and other insurance		
		payments, premiums and taxes determined on such bases and paid in respect of such persons and their		
		dependents as Treasury Board prescribes who are described in Finance Vote 124, <i>Appropriation Act No. 6,</i>		
		<i>1960, Finance Vote 83a, Appropriation Act No. 5, 1963 and Finance Vote 20b, Appropriation Act No. 10,</i>		
		<i>1964 and Government's contribution to pension plans, death benefit plans, and social security programs,</i>		
		health and other insurance plans for employees engaged locally outside Canada, and to provide for the		
		return to certain employees of their share of the premium reduction under subsection 64(4) of the		
		<i>Unemployment Insurance Act</i>	667,196,000	
		Comptroller General		
		Program expenditures	16,025,000	
	15	Total Ministry—Budgetary	1,199,195,000	...
		Non-budgetary	...	...
25		Veterans Affairs		
		Department		
		<i>Veterans Affairs Program</i>		
	1	Operating expenditures; upkeep of property, including engineering and other investigatory planning expenses		
		that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to		
		authorize, subject to the approval of the Governor in Council, necessary remedial work on properties		
		constructed under individual firm price contracts and sold under the <i>Veterans' Land Act</i> , to correct defects		
		for which neither the veteran nor the contractor can be held financially responsible, and such other work		
		on other properties as may be required to protect the interest of the Director therein		
	5	The grants listed in the Estimates and contributions provided for the amount listed for any grant may be		
		increased or decreased subject to the approval of Treasury Board	557,306,000	
			1,527,542,000	

10	<i>Canadian Pension Commission Program</i> Program expenditures	4,465,000	...
15	<i>Bureau of Pensions Advocates Program</i> Program expenditures	6,878,000	...
20	<i>Veterans Appeal Board Program</i> Program expenditures	2,893,000	...
	Total Ministry—Budgetary	2,099,084,000	...
	Non-budgetary		
26	Western Economic Diversification		
1	Operating expenditures	30,883,000	...
1b	Operating expenditures—To authorize the transfer of \$664,499 from Western Economic Diversification Vote 5, <i>Appropriation Act No. 2, 1993-94</i> for the purposes of this Vote		1
5	The grants listed in the Estimates and contributions	235,912,000	1
5b	The grants listed in the Estimates		1
	Total Ministry—Budgetary	266,795,000	2
	Non-budgetary		...
	Total Government—Budgetary	48,904,503,999	1,155,207,806
	Non-budgetary	76,796,004	127,134,763

(L) Non-budgetary authority (loan, investment or advance).

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts⁽¹⁾

Appendix 2 provides the full wording of all authorities, budgetary and non-budgetary, granted in the current year by Statutes other than Appropriation Acts, by ministry.

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
2	Agriculture		
	Department		
	<i>Agri-Food Program</i>		
	Minister of Agriculture—Salary and motor car allowance	51,100	
	Payments in connection with the <i>Farm Income Protection Act</i> —Revenue Insurance Program	90,000,000	13,000,000
	Payments in connection with the <i>Farm Income Protection Act</i> —Crop Insurance Program	168,000,000	(2,500,000)
	Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>	4,000,000	
	Loan guarantees under the <i>Advance Payments for Crops Act</i>	1,500,000	
	Grants to agencies established under the <i>Farm Products Agencies Act</i>	200,000	
	Payments to agencies with the <i>Farm Income Protection Act</i> —Gross Revenue Insurance Program	603,000,000	(77,000,000)
	Payments to cooperative associations, processors or selling agencies under the <i>Agricultural Products Cooperative Marketing Act</i>		
	Contributions to employee benefit plans	59,304,000	20,000,000
	<i>Grains and Oilseeds Program</i>		
	Payments in connection with the <i>Prairie Grain Advance Payments Act</i>	1,000,000	44,000,000
	Payments in connection with the <i>Farm Income Protection Act</i> —Net Income Stabilization Account	86,000,000	(6,000,000)
	Contributions to employee benefit plans	7,019,000	
	Total Ministry—Budgetary	1,020,074,100	(8,500,000)
	Non-budgetary	...	...
3	Atlantic Canada Opportunities Agency		
	Department		
	Liabilities in Atlantic Canada under the <i>Small Business Loans Act</i>	3,500,000	
	Liabilities for loan or credit insurance pursuant to the <i>Government Organization Act, Atlantic Canada, 1987</i>	10,000,000	
	Contributions to employee benefit plans	2,575,000	
	Total Ministry—Budgetary	16,075,000	...
	Non-budgetary	...	...
4	Communications		
	Department		
	COMMUNICATIONS		
	Minister of Communications—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	13,945,000	
	ENVIRONMENT (Parks Program)		
	Contributions to employee benefit plans	22,506,000	

MULTICULTURALISM AND CITIZENSHIP		
Minister of Multiculturalism and Citizenship—Salary and motor car allowance	51,100	
Contributions to employee benefit plans	5,074,000	
SECRETARY OF STATE		
Secretary of State—Salary and motor car allowance	51,100	
Post-secondary education payments to provinces and territories pursuant to the <i>Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act</i>	2,264,000,000	59,000,000
Interest payments to lending institutions, liabilities in the form of guaranteed loans and alternative payments to provinces and territories under the <i>Canada Student Loans Act</i>	489,000,000	14,161,665
Salaries of the Lieutenant-Governors (<i>Salaries Act</i>)	918,000	
Payments under <i>Lieutenant Governors Superannuation Act</i>	275,000	
Supplementary retirement benefits—Former Lieutenant-Governors	81,000	
Contributions to employee benefit plans	11,652,000	
Canadian Radio-television and Telecommunications Commission		
Contributions to employee benefit plans	2,984,000	
National Archives of Canada		
Contributions to employee benefit plans	4,131,000	
National Battlefields Commission		
Expenditures pursuant to subsection 29.1(1) of the <i>Financial Administration Act</i>	150,000	
Contributions to employee benefit plans	171,000	
National Film Board		
National Film Board Revolving Fund (<i>Revolving Funds Act</i>)	375,000	
National Library		
Contributions to employee benefit plans	2,506,000	
Public Service Commission		
Contributions to employee benefit plans	11,973,000	
Staff Development and Training Revolving Fund (<i>Revolving Funds Act</i>)	(44,000)	
Status of Women—Office of the Co-ordinator		
Contributions to employee benefit plans	336,000	
Total Ministry—Budgetary	2,830,186,300	73,161,665
Non-budgetary	...	...
Employment and Immigration Department/Commission		
EMPLOYMENT AND IMMIGRATION		
<i>Corporate Management and Services Program</i>		
Minister of Employment and Immigration—Salary and motor car allowance	51,100	
Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>	1,000,000	
Contributions to employee benefit plans	17,437,000	
<i>Employment and Insurance Program</i>		
Supplementary retirement benefits—Annuities agents pensions (<i>Supplementary Retirement Benefits Act</i>)	35,000	
Contributions to employee benefit plans	91,599,000	
LABOUR		
Minister of Labour—Salary and motor car allowance	51,100	
Payments of compensation respecting government employees (<i>Government Employees Compensation Act</i>) and merchant seamen (<i>Merchant Seamen Compensation Act</i>)	70,010,000	
Labour adjustment benefits payments (<i>Labour Adjustment Benefits Act</i>)	45,700,000	
Contributions to employee benefit plans	5,575,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
6	Canada Labour Relations Board	803,000	...
	Contributions to employee benefit plans		
	Total Ministry—Budgetary	232,261,200	...
	Non-budgetary	...	...
	Energy, Mines and Resources		
	Department		
	ENERGY, MINES AND RESOURCES		
	Minister of Energy, Mines and Resources—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	26,410,000	
	Payments to the Nova Scotia Offshore Revenue Account		23,322,000
	Payments to Interprovincial Pipe Line Incorporated in respect of deficiencies related to the Montreal extension (<i>Appropriation Act No. 1, 1975</i>)		(15,000,000)
	Canada/Nova Scotia Development Fund (<i>Canada-Nova Scotia Oil and Gas Agreement Act</i>)	17,000,000	
	Canada/Newfoundland Development Fund (<i>Canada-Newfoundland Atlantic Accord Implementation Act</i>)	11,529,000	
	Canada/Newfoundland Offshore Petroleum Board (<i>Canada-Newfoundland Atlantic Accord Implementation Act</i>)	20,420,000	7,150,000
	Canada/Nova Scotia Offshore Petroleum Board (<i>Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act</i>)	2,041,000	
		743,000	
	FORESTRY		
	Minister of Forestry—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	9,335,000	
	Atomic Energy Control Board		
	Contributions to employee benefit plans	3,180,000	
	National Energy Board		
	Contributions to employee benefit plans	2,653,000	
	Northern Pipeline Agency		
	Contributions to employee benefit plans	14,000	
	Total Ministry—Budgetary	93,427,200	15,472,000
	Non-budgetary	...	...
	Environment		
	Department		
	Administration Program		
	Minister of the Environment—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	4,819,000	
	Environmental Services Program		
	Contributions to employee benefit plans	34,215,000	...
	Total Ministry—Budgetary	39,085,100	...
	Non-budgetary	...	...
7	Environment		
	Department		
	Administration Program		
	Minister of the Environment—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	4,819,000	
	Environmental Services Program		
	Contributions to employee benefit plans	34,215,000	...
	Total Ministry—Budgetary	39,085,100	...
	Non-budgetary	...	...

Department

Canadian Interests Abroad Program

Secretary of State for External Affairs—Salary and motor car allowance 51,100
 Minister for International Trade—Salary and motor car allowance 51,100
 Minister for External Relations—Salary and motor car allowance 51,100
 Payments under the *Diplomatic Service (Special) Superannuation Act* 250,000
 Contributions to employee benefit plans 29,018,000
 Passport Revolving Fund (*Revolving Funds Act*) (3,481,000)

Canadian International Development Agency

Payments to the International Financial Institution Fund Accounts (*International Development (Financial Institutions) Assistance Act*)

Contributions to employee benefit plans 150,400,000

(L) Payments to International Financial Institutions—Capital subscriptions 7,903,000

Canadian Secretariat

Contributions to employee benefit plans 14,300,000

Export Development Corporation

Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the *Export Development Act*

(L) Payments to the Export Development Corporation for the purpose of facilitating and developing trade between Canada and other countries under the terms of the *Export Development Act* 198,000,000
 172,300,000

International Joint Commission

Contributions to employee benefit plans 302,000

Total Ministry—Budgetary**Non-budgetary**

382,612,300 ...
 186,600,000 ...

Finance

Department

Financial and Economic Policies Program

Minister of Finance—Salary and motor car allowance 51,100

Payments to International Development Association (*Bretton Woods and Related Agreements Act*) 252,890,000

Payments to International Monetary Fund's Enhanced Structural Adjustment Facility (*Bretton Woods and Related Agreements Act*) 45,000,000

Contributions to employee benefit plans 11,100,000

Payments to the Global Environment Facility of the International Bank for reconstruction and development (*Bretton Woods and Related Agreements Act*) 5,238,000

Purchase of domestic coinage (*Royal Canadian Mint Act*) 1,800,000

(L) Payments to European Bank for reconstruction and development pursuant to the *European Bank for Reconstruction and Development Agreement Act* 42,000,000

(L) Issuance of loans to International Monetary Fund's Enhanced Structural Adjustment Facility (*Bretton Woods and Related Agreements Act*) 26,000,000

Public Debt Program 75,000,000

Interest and other costs (*Financial Administration Act*) 39,800,000,000

(1,300,000,000)

Fiscal Transfer Payments Program

Payments to provincial governments under the Constitution Acts, 1867 to 1982, *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act*, and other statutory authority 8,037,000,000

Payments to the provinces under the *Public Utilities Income Tax Transfer Act* 235,000,000

(274,000,000)
 (9,000,000)

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	<i>Special Program</i>		
	Payments to meet commitments by Canada under the <i>Eldorado Nuclear Limited Reorganization and Divestiture Act</i>		50,000,000
	Auditor General		
	Salary of the Auditor General	175 000	
	Contributions to employee benefit plans	4,707,000	
	Canadian International Trade Tribunal		
	Contributions to employee benefit plans	716,000	
	Federal Office of Regional Development—Quebec		
	Liabilities under the <i>Small Business Loans Act</i>	20,000,000	
	Contributions to employee benefit plans	1,909,000	
	Procurement Review Board		
	Contributions to employee benefit plans	68,000	
	Total Ministry—Budgetary	48,412,654,100	(1,488,000,000)
	Non-budgetary	101,000,000	...
10	Fisheries and Oceans		
	Department		
	Minister of Fisheries and Oceans—Salary and motor car allowance	51,100	
	Liabilities under the <i>Fisheries Improvement Loans Act</i>	200,000	
	Contributions to employee benefit plans	38,037,000	
	Total Ministry—Budgetary	38,288,100	...
	Non-budgetary	...	...
11	Governor General		
	Salary of the Governor General (<i>Governor General's Act</i>)	92,300	
	Annuities payable under the <i>Governor General's Act</i>	255,000	
	Contributions to employee benefit plans	687,000	
	Total Ministry—Budgetary	1,034,300	...
	Non-budgetary	...	...
12	Indian Affairs and Northern Development		
	Department		
	<i>Administration Program</i>		
	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	3,879,000	
	<i>Indian and Inuit Affairs Program</i>		
	Grassy Narrows and Islington Bands Mercury Disability Board (<i>Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act</i>)	15,000	

Liabilities in respect of loan guarantees made to Indians for housing and economic development (<i>Indian Act</i>)	2,000,000	
Indian annuities treaty payments (<i>Indian Act</i>)	1,400,000	
Grant to Inuvialuit Regional Corporation under the <i>Western Arctic (Inuvialuit) Claims Settlement Act</i>	20,000,000	
Contributions to employee benefit plans	15,588,000	
(L) Loans to the Inuvialuit Regional Corporation in respect of the <i>Western Arctic (Inuvialuit) Claims Settlement Act</i>	1,697,000	
<i>Northern Affairs Program</i>		
Payments to comprehensive claim beneficiaries in compensation for resource royalties	116,000	1,150,000
Payments to the Governments of the Yukon and Northwest Territories pursuant to section 3 of the <i>Land Titles Repeal Act</i>		1,672,451
Contributions to employee benefit plans	4,214,000	
Canadian Polar Commission		
Contributions to employee benefit plans	46,000	
Total Ministry—Budgetary	47,309,100	2,822,451
Non-budgetary	1,697,000	...
13 Industry, Science and Technology		
Department		
INDUSTRY, SCIENCE AND TECHNOLOGY		
Minister of Industry, Science and Technology—Salary and motor car allowance	51,100	
Minister for Science—Salary and motor car allowance	51,100	
Liabilities under the <i>Small Business Loans Act</i>	20,000,000	
Insurance payments under the enterprise development program and guarantees under the Industrial and Regional Development Program (<i>Industrial and Regional Development Act</i>)	20,000,000	
Contributions to employee benefit plans	14,136,000	
CONSUMER AND CORPORATE AFFAIRS		
Minister of Consumer and Corporate Affairs—Salary and motor car allowance	51,100	
Contributions to employee benefit plans	13,102,000	
Canadian Space Agency		
Contributions to employee benefit plans	3,003,000	
Competition Tribunal		
Contributions to employee benefit plans	79,000	
Copyright Board		
Contributions to employee benefit plans	75,000	
Investment Canada		
Contributions to employee benefit plans	812,000	
National Research Council of Canada		
Contributions to employee benefit plans	20,705,000	
Natural Sciences and Engineering Research Council		
Contributions to employee benefit plans	1,020,000	
Social Sciences and Humanities Research Council		
Contributions to employee benefit plans	625,000	
Statistics Canada		
Contributions to employee benefit plans	26,175,000	
Total Ministry—Budgetary	119,885,300	...
Non-budgetary	...	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
14	Justice		
	Department		
	Minister of Justice—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	16,628,000	
	Canadian Human Rights Commission		
	Contributions to employee benefit plans	1,398,000	
	Commissioner for Federal Judicial Affairs		
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and gratuities to spouses of such judges who die while in office	202,449,000	
	Contributions to employee benefit plans	246,000	
	Federal Court of Canada		
	Contributions to employee benefit plans	2,553,000	
	Offices of the Information and Privacy Commissioners of Canada		
	Contributions to employee benefit plans	595,000	
	Supreme Court of Canada		
15	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and gratuities to spouses of judges who die while in office	3,551,000	
	Contributions to employee benefit plans	858,000	
	Tax Court of Canada		
	Contributions to employee benefit plans	735,000	
	Total Ministry—Budgetary	229,064,100	...
	Non-budgetary	...	...
	National Defence		
	Department		
	Minister of National Defence—Salary and motor car allowance	51,100	
	Pensions and annuities paid to civilians (<i>Appropriation Act No. 4, 1968</i>)	70,534	
	Military pensions	553,504,366	
	Contributions to employee benefit plans	152,669,000	
	Emergency Preparedness Canada		
	Contributions to employee benefit plans	690,000	
	Total Ministry—Budgetary	706,985,000	...
	Non-budgetary	...	...
16	National Health and Welfare		
	Department		
	<i>Departmental Administration Program</i>		
	Minister of National Health and Welfare—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	7,044,000	

17	Health Program		
	Payments to provinces and territories for hospital insurance, medical care and extended health care services under the <i>Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act</i>	7,023,000,000	91,000,000
	Contributions to employee benefit plans	32,030,000	
	Social Program		
	Payments to provinces and territories under the Canada Assistance Plan and the <i>Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act</i>	7,234,300,000	(94,600,000)
	Children's Special Allowance Payments (<i>Children's Special Allowances Act</i>)	31,000,000	5,000,000
	Family allowance payments (<i>Family Allowances Act</i>)	8,000,000	
	Old age security payments (<i>Old Age Security Act</i>)	15,424,000,000	(392,000,000)
	Guaranteed income supplement payments (<i>Old Age Security Act</i>)	4,331,000,000	116,000,000
	Spouse's allowance payments (<i>Old Age Security Act</i>)	444,000,000	(15,000,000)
	Contributions to employee benefit plans	14,464,000	
	Hazardous Materials Information Review Commission		
	Contributions to employee benefit plans	103,000	
	Medical Research Council		
	Contributions to employee benefit plans	461,000	
	Patented Medicine Prices Review Board		
	Contributions to employee benefit plans	251,000	
	Total Ministry—Budgetary	34,549,704,100	(289,600,000)
	Non-budgetary	...	...
	National Revenue		
	Customs and Excise		
	Minister of National Revenue—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	75,588,000	
	Taxation		
	Contributions to employee benefit plans	124,054,000	
	Total Ministry—Budgetary	199,693,100	...
	Non-budgetary	...	...
18	Parliament		
	The Senate		
	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members of the Senate and other officers under the <i>Parliament of Canada Act</i> ; the Government's contributions to the Members of Parliament Retiring Allowances Account; the Supplementary Retirement Benefits Account and Members of Parliament Retirement Compensation Arrangements Account; retiring allowances to former Senators under Part III of the <i>Members of Parliament Retiring Allowances Act</i>	13,305,000	
	Contributions to employee benefit plans	2,300,000	
	House of Commons		
	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the <i>Parliament of Canada Act</i> and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account	56,352,000	3,500,000
	Contributions to employee benefit plans	14,842,000	
	Library of Parliament		
	Contributions to employee benefit plans	1,510,000	
	Total Ministry—Budgetary	88,309,000	3,500,000
	Non-budgetary	...	...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
19	Privy Council		
	Department		
	The Prime Minister's salary and motor car allowance	75,600	
	President of the Privy Council—Salary and motor car allowance	51,100	
	Leader of the Government in the Senate—Salary and motor car allowance	51,100	
	Ministers without portfolio or Ministers of State—Motor car allowance	22,000	
	Allowance to former Prime Minister	40,200	
	Contributions to employee benefit plans	4,366,000	
	Canadian Centre for Management Development		
	Contributions to employee benefit plans	758,000	
	Canadian Intergovernmental Conference Secretariat		
	Contributions to employee benefit plans	187,000	
	Canadian Transportation Accident Investigation and Safety Board		
	Contributions to employee benefit plans	2,221,000	
	Chief Electoral Officer		
	Salary of the Chief Electoral Officer	155,000	
	Expenses of elections (<i>Canada Elections Act, Northwest Territories Elections Act, Constitution Act, 1982 and the Electoral Boundaries Readjustment Act</i>)	20,426,000	146,775,800
	Contributions to employee benefit plans	335,000	
	Commissioner of Official Languages		
	Contributions to employee benefit plans	1,053,000	
	Public Service Staff Relations Board		
	Contributions to employee benefit plans	572,000	
	Security Intelligence Review Committee		
	Contributions to employee benefit plans	89,000	
	Total Ministry—Budgetary	30,402,000	146,775,800
	Non-budgetary	...	...
20	Secretary of State		
	Department		
	EMPLOYMENT AND IMMIGRATION (Immigration Program)		
	Contributions to employee benefit plans	18,586,000	(7,309,168)
	(L) Loans pursuant to section 119 of the <i>Immigration Act</i>		
	Immigration and Refugee Board of Canada		
	Contributions to employee benefit plans	7,888,000	
	Total Ministry—Budgetary	26,474,000	(7,309,168)
	Non-budgetary	...	...

21	Solicitor General		
	Department		
	Solicitor General—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	2,086,000	
	Correctional Service		
	Pensions and other employee benefits (<i>Royal Canadian Mounted Police Superannuation Act</i> , subsection 27(1))	201,000	
	Contributions to employee benefit plans	60,066,000	
	CORCAN Revolving Fund (<i>Revolving Funds Act</i>)	5,190,000	
	National Parole Board		
	Contributions to employee benefit plans	2,438,000	
	Royal Canadian Mounted Police		
	Pensions and other employee benefits—Members of the Force	206,300,000	
	Contributions to employee benefit plans	12,931,000	
	Royal Canadian Mounted Police External Review Committee		
	Contributions to employee benefit plans	38,000	
	Royal Canadian Mounted Police Public Complaints Commission		
	Contributions to employee benefit plans	221,000	
	Total Ministry—Budgetary	289,522,100	...
	Non-budgetary		...
22	Supply and Services		
	Department		
	SUPPLY AND SERVICES		
	Minister of Supply and Services—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	32,420,000	
	Optional Services Revolving Fund (<i>Revolving Funds Act</i>)	2,286,000	
	Consulting and Audit Canada Revolving Fund (<i>Revolving Funds Act</i>)	16,000	
	PUBLIC WORKS		
	<i>Services Program</i>		
	Public Works Revolving Fund (<i>Revolving Funds Act</i>)	950,000	
	Minister of Public Works—Salary and motor car allowance	51,100	
	<i>Real Property Program</i>		
	Grants to municipalities and other taxing authorities (<i>Municipal Grants Act</i>)	437,914,000	
	Dry dock subsidy (<i>Dry Docks Subsidies Act</i>)	180,000	
	Contributions to employee benefit plans	1,578,000	
	COMMUNICATIONS (Government Telecommunications Agency)		
	Government Telecommunications Agency Revolving Fund (<i>Revolving Funds Act</i>)	(6,604,000)	
	Canada Mortgage and Housing Corporation		
	(L) Advances under the <i>National Housing Act</i>	(33,000,000)	
	Total Ministry—Budgetary	468,842,200	...
	Non-budgetary	(33,000,000)	...
23	Transport		
	Department		
	Minister of Transport—Salary and motor car allowance	51,100	
	Termination of tolls—Victoria Bridge (Vote 107, <i>Appropriation Act No. 5, 1963</i>)	3,812,000	
	Contributions to employee benefit plans	126,476,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts⁽¹⁾—Concluded

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
24	Civil Aviation Tribunal		
	Contributions to employee benefit plans	61,000	
	Grain Transportation Agency Administrator		
	Contributions to employee benefit plans	219,000	
	National Transportation Agency		
	Payments to railway companies under the <i>Western Grain Transportation Act</i>	725,930,000	(50,770,000)
	Payments to railway and transportation companies under the <i>Railway Act</i>	9,157,000	(433,000)
	Payments to railway companies under the <i>National Transportation Act, 1987</i>	16,698,000	17,886,000
	Payments to railway, marine and trucking companies under the <i>Atlantic Region Freight Assistance Act</i>	101,880,000	(8,188,000)
	Payments to the railway companies under the <i>Maritime Freight Rates Act</i>	9,737,000	(974,000)
	Contributions to employee benefit plans	3,067,000	
	Total Ministry—Budgetary	997,088,100	(42,479,000)
	Non-budgetary	...	...
25	Treasury Board		
	Secretariat		
	<i>Central Administration of the Public Service Program</i>		
	President of the Treasury Board—Salary and motor car allowance	51,100	
	Contributions to employee benefit plans	5,657,000	
	<i>Employer Contributions to Insurance Plans Program</i>		
	Payments under the <i>Public Service Pension Adjustment Act</i>	149,000	
	Comptroller General		
	Contributions to employee benefit plans	1,327,000	
	Total Ministry—Budgetary	7,184,100	...
	Non-budgetary	...	...
25	Veterans Affairs		
	Department		
	<i>Veterans Affairs Program</i>		
	Minister of Veterans Affairs—Salary and motor car allowance	51,100	
	Re-establishment credits under section 8, and repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>	12,000	10,000
	Returned soldiers insurance actuarial liability adjustment (<i>Returned Soldiers' Insurance Act</i>)	539,000	
	Veterans insurance actuarial liability adjustment (<i>Veterans Insurance Act</i>)	17,002,000	
	Contributions to employee benefit plans		
	<i>Canadian Pension Commission Program</i>		
	Contributions to employee benefit plans	438,000	
	<i>Bureau of Pensions Advocates Program</i>		
	Contributions to employee benefit plans	765,000	

26 Western Economic Diversification

Minister of Western Economic Diversification—Salary and motor car allowance

Liabilities under the *Small Business Loans Act*

Contributions to employee benefit plans

Total Ministry—Budgetary

Non-budgetary

Total Government—Budgetary

Non-budgetary

(L) Non-budgetary authority (loan, investment or advance).

(1) Details of statutory authorities not shown in the Estimates are not included in this appendix.

319,000

19,136,100

...

...

51,100

14,000,000

2,142,000

16,193,100

...

...

90,861,489,100

256,297,000

...

...

(1,586,847,084)

(7,309,168)

APPENDIX 3

Authorities Available from Previous Years

Appendix 3 provides the full wording of all authorities, budgetary and non-budgetary, available from previous years, by ministry.

Section	Vote number	Department or agency	Amount \$
2			
		Agriculture Department	
		<i>Agri-Food Program</i>	
	10	<i>Appropriation Act No. 1, 1970 (Vote 17b)</i> To extend the purposes of Agriculture Vote 15, <i>Appropriation Act No. 3, 1970</i> to include authority to make grassland incentive commitments and payments to farmers including such payments to members of the Senate and the House of Commons within the designated areas as defined by the <i>Canadian Wheat Board Act</i> , in 1971-72 and subsequent years out of the reserve established in <i>Farm Products Agencies Act</i> , section 28	20,893,095
	(S)	Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with subsection 28(2) of the Act is \$1,000,000 less the total authority used up to the end of the 1992-93 fiscal year of \$400,000	600,000
	(S)	Canadian Pari-Mutuel Agency Revolving Fund— <i>Revolving Funds Act</i> , section 2 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time	2,760,867
		Canadian Dairy Commission	
	(S)	(L) <i>Canadian Dairy Commission Act</i> , section 16 At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1)(a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, <i>Appropriation Act No. 4, 1975</i> , shall not exceed \$300,000,000. (Net)	277,503,000
	(S)	Farm Credit Corporation (L) <i>Farm Credit Act</i> Section 12. At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate \$1,125,000,000 and the money paid constitutes the capital of the Corporation. (Gross) Section 13. The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to subsection (1) and the principal of loans made to the Corporation under subsection (2) shall not at any time exceed twenty-five times the capital of the Corporation. (Net)	6,667,000
	(S)	(L) <i>Farm Syndicates Credit Act</i> , section 8 The Minister of Finance may, on the requisition of the Corporation and upon terms and conditions approved by the Governor in Council, make advances out of the Consolidated Revenue Fund to the Corporation for the purpose of making loans under this Act, any such advances shall not be greater than the amount by which \$25,000,000 exceeds the balance of the Farm Syndicates Loan Fund. (Net)	24,753,000,898
		Total Ministry—Budgetary	13,017,088
		Non-budgetary	24,253,962
			25,050,187,986

4	Communications		
	Department		
	COMMUNICATIONS		
(S)	(L) <i>Telesat Canada Act</i> , section 42 Upon the recommendation of the Minister, the Minister of Finance may, from time to time, lend money to the Company on terms and conditions, approved by the Governor in Council, the aggregate amount outstanding shall not at any time exceed \$40,000,000. (Net)		40,000,000
	National Film Board		
(S)	National Film Board Revolving Fund— <i>Revolving Funds Act</i> , section 6 To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of capital assets and can record the increase in the net book value of capital assets against the authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed \$20,000,000 at any time		550,346
	Public Service Commission		
(S)	Staff Development and Training Revolving Fund— <i>Revolving Funds Act</i> , section 7 To make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time		5,512,695
	Total Ministry—Budgetary		6,063,041
	Non-budgetary		40,000,000
6	Energy, Mines and Resources		
	Department		
	ENERGY, MINES AND RESOURCES		
(S)	Canada-Nova Scotia Oil and Gas Agreement Act, subsection 237(1) Canada-Nova Scotia Development Fund—Payments in accordance with the Act. Total authority of \$50,000,000 for each of the years 1984-85 to 1987-88 inclusively, less any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years. The aggregate total for all such payments for the four fiscal years shall not exceed \$200,000,000		25,504,247
(S)	Canada-Newfoundland Atlantic Accord Implementation Act, subsection 233(1) Canada/Newfoundland Development Fund—To make payments out of the Consolidated Revenue Fund, the amounts not exceeding, in the aggregate, the sum of \$225,000,000		62,897,199
	Total Ministry—Budgetary		88,401,446
	Non-budgetary		...
8	External Affairs		
	Department		
	Canadian Interests Abroad Program		
(S)	Passport Revolving Fund— <i>Revolving Funds Act</i> , section 4 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any one time		19,723,049
L11	<i>Appropriation Act No. 1, 1971</i> To increase from \$14,500,000 to \$22,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, <i>Appropriation Act No. 1, 1971</i> , Vote L11, <i>Appropriation Act No. 3, 1989-90</i> . (Net)		12,111,865

APPENDIX 3

Authorities Available from Previous Years—Continued

Section	Vote number	Department or agency	Amount \$
	L12	<i>Appropriation Act No. 2, 1954</i> To increase from \$30,000,000 to \$50,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by Loans, Investments and Advances Vote 630, <i>Appropriation Act No. 2, 1954</i> , Vote L12, <i>Appropriation Act No. 3, 1989-90</i> . (Net)	38,741,154
	L47b	<i>Appropriation Act No. 3, 1980-81</i> To authorize the Minister to make payments and issue guarantees and promissory notes in the current and subsequent fiscal years to purchase shares in the first account of the Common Fund for Commodities in accordance with the terms and conditions of the agreement establishing the Common Fund for Commodities; such payments, guarantees and promissory notes not to exceed in the aggregate \$10,380,000 US. (Gross)	9,330,752
	L55	Canadian International Development Agency <i>International Development (Financial Institutions) Assistance Act—Inter-American Development Bank</i> To authorize the issue of non-interest bearing, non-negotiable demand notes in such form as the Minister of Finance may determine, in respect of Canada's subscription for 1,928 paid-in shares and 115,220 callable shares of the capital stock of the Inter-American Development Bank, notwithstanding that the amount may exceed or fall short of the equivalent in Canadian dollars, to confirm and ratify the completed purchases of paid-in shares of the capital stock of the Inter-American Development Bank. (All paid-in shares purchased under Vote L55 have been paid). (Various Appropriation Acts). (Gross) (US \$ authority translated at \$1 US = \$1.2585 Cdn). (Gross) (The commitment under parliamentary authority of the <i>International Development (Financial Institutions) Assistance Act</i> was increased for an additional \$650,894,560 US translated to \$830,606,548 Cdn using the year-end (March 31, 1985) closing rate of exchange (\$1.3636 Cdn = \$1 US) subscription to the capital stock of the Inter-American Development Bank for an additional 2,428 paid-in shares and 51,528 additional callable shares in the Bank raising total capital shareholdings to 125,202 shares. The said share increases, to be paid in four equal annual instalments of \$7,322,504 US from 1983 to 1986).	1,749,250,067
(S)		<i>International Development (Financial Institutions) Assistance Act—Inter-American Development Bank</i> (L) Authorization to subscribe for 93,556 callable shares of the capital stock of the Inter-American Development Bank. (US \$ authority translated at \$1 US = \$1.2585 Cdn). (Gross)	1,429,460,071
L50		<i>International Development (Financial Institutions) Assistance Act—Caribbean Development Bank</i> To authorize a subscription for an additional 585 paid-in shares and 878 callable shares (aggregate authorization for callable shares is 5,355 shares) of the capital stock of the Caribbean Development Bank for the amount of \$7,315,000 US and to confirm and ratify any completed purchases of said paid-in shares. (Various Appropriation Acts). (US \$ authority translated at \$1 US = \$1.2585 Cdn). (Gross)	40,649,577
(S)		(L) Authorization to subscribe for 2,769 callable shares of the capital stock of the Caribbean Development Bank. (US \$ authority translated at \$1 US = \$1.2585 Cdn). (Gross)	23,122,018
L36a		<i>International Development (Financial Institutions) Assistance Act—Asian Development Bank</i> <i>Appropriation Act No. 3, 1977-78</i> The total authority granted, to purchase, in the current and subsequent fiscal years, stock of the Asian Development Bank is for 8,740 paid-in shares and 36,403 callable shares for the amount of \$451,430,000 US of the weight and fineness in effect on January 31, 1966 which is equal to \$544,582,194 US including authority to pay the paid-in shares in instalments in the current and subsequent years, as required in accordance with the undertaking given by Canada to subscribe to shares of the Bank, said instalments to be paid in cash or in non-interest bearing, non-negotiable demand notes in such form as may be determined by the Minister of Finance, or in a combination of cash and notes, notwithstanding that the payment may exceed or fall short of the equivalent in Canadian dollars. (Various Appropriation Acts). (US \$ authority translated at \$1 US = \$1.2585 Cdn). (Gross)	552,667,243

(S) (L) Authorization to subscribe for 45,030 callable shares in Canadian dollars of the capital stock of the Asian Development Bank. (Gross) 596,976,219

(The commitment under parliamentary authority of the *International Development (Financial Institutions) Assistance Act* was increased for an additional \$628,396,020 Cdn subscription to the capital stock of the Asian Development Bank for an additional 2,370 paid-in shares and 45,030 additional callable shares in the Bank raising total capital shareholdings to 92,543 shares. The said share increases, representing the third general capital increase, was to be paid in five equal annual instalments of \$6,283,961 Cdn from 1983 to 1987. (One share = 10,000 SDR) one SDR = \$1.32573 Cdn using the rate of exchange as at September 30, 1982. The callable shares have not been called till March 31, 1993 and therefore, the unused amount is available for use in subsequent years).

(S) (L) *International Development (Financial Institutions) Assistance Act*—African Development Bank
As Canada's initial subscription for shares as a member of the African Development Bank, the Secretary of State for External Affairs may purchase:

- (a) 4,200 paid-in shares in five instalments, and,
- (b) 12,600 callable shares, of the African Development Bank, valued in the aggregate at one hundred and sixty-eight million Units of Account (being equivalent to approximately two hundred and forty million dollars).

In respect of the third of the five instalments referred to in paragraph (a), the Secretary of State for External Affairs may issue to the African Development Bank, in a form determined by the Minister of Finance, non-interest bearing, non-negotiable demand notes in an aggregate amount equivalent in Canadian dollars to 8,400,000 Units of Account (being equivalent to approximately \$12,000,000). (Gross)

- i) initial subscription to shares of the African Development Bank
- ii) second subscription to shares of the African Development Bank (US \$ authority translated at \$1 US = \$1.2585 Cdn)

Export Development Corporation

(L) *Export Development Act*, section 11

Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of section 11. The authorized capital of the Corporation is \$1,500,000,000. (Gross)

711,800,000

Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to sections 12 and 13 and outstanding shall not exceed an amount equal to ten times the aggregate of:

- (a) the paid-in capital of the Corporation from time to time, and,
- (b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada. (Net)

Authority in accordance with terms and conditions prescribed by section 31, accounts administered for Canada, the liability for loans and commitments as limited by section 32 shall not at any time exceed \$6,000,000,000. (Net)

1,624,710,000

(In accordance with sections 29, 31 and 32 of the *Export Development Act*, the authorized limit of \$6 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes)

3,681,731,333

Total Ministry—Budgetary Non-budgetary

19,723,049
11,124,431,922

Finance

Department

Financial and Economic Policies Program

(S) (L) In accordance with the *Bretton Woods and Related Agreements Act*, subsection 8.1(1)
Loans to the International Monetary Fund. Limit \$550,000,000. (Gross)

434,301,181

APPENDIX 3

Authorities Available from Previous Years—Continued

Section	Vote number	Department or agency	Amount \$
(S)		(L) <i>Bretton Woods and Related Agreements Act</i> , section 8 The Minister of Finance may provide for payment out of the Consolidated Revenue Fund to the International Bank for Reconstruction and Development in the manner and at the times provided for by the agreement therefore set out in the Second Schedule, of a sum or sums of money, not exceeding in the whole an amount equivalent to the subscriptions required or permitted from Canada, that is to say, \$2,178,200,000 US of the weight and fineness in effect on July 1, 1944, which was equal to \$2,627,671,570 US. (US \$ authority translated at \$1 US = \$1.2585 Cdn). (Gross)	3,011,541,120
(S)		(L) <i>Bretton Woods and Related Agreements Act</i> , subsection 6.1 The Minister of Finance may pay out of the Consolidated Revenue Fund to the Multilateral Investment Guarantee Agency, in the manner and at the times provided for in the Convention set out in the Fifth Schedule, a sum or sums of money not exceeding in the whole \$3,208,130 US. (US \$ authority translated at \$1 US = \$1.2585 Cdn). (Gross)	4,037,432
L35e		<i>Appropriation Act No. 4, 1981-82</i> . (Privatization and Regulatory Affairs) To amend Energy, Mines and Resources Vote L107e, <i>Appropriation Act No. 4, 1981-82</i> to authorize Eldorado Nuclear Limited to increase its total borrowing from \$600,000,000 to an amount outstanding from time to time not exceeding \$700,000,000 until December 31, 1992 in accordance with terms and conditions approved by the Minister of Finance. (Net)	168,348,000
(S)		(L) <i>Telegraph Canada Act</i> (<i>Canadian Overseas Telecommunication Corporation Act</i>), section 16 At the request of the Corporation and with the approval of the Governor in Council, the Minister of Finance may from time to time, authorize the payment to the Corporation out of unappropriated moneys in the Consolidated Revenue Fund of amounts not exceeding in the aggregate \$4,500,000, in addition to moneys for capital purposes. (Gross)	4,500,000
(S)		(L) <i>Air Canada Act</i> Section 13. The Governor in Council may, by order, approve the purchase by the Minister of Finance on behalf of the Minister of shares of the Corporation and the payment therefore out of the Consolidated Revenue Fund. The authorized capital of the Corporation is \$750,000,000. (Gross) Section 19. The Minister of Finance, with the approval of the Minister, may, on the application of the Corporation, advance to the Corporation out of the Consolidated Revenue Fund amounts by way of loans, and the Governor in Council may authorize the Minister of Finance to guarantee on behalf of Her Majesty in Right of Canada, indebtedness of the Corporation. The aggregate amount outstanding of the principal of such loans and guarantees shall not exceed \$750,000,000. (Gross)	420,991,000
(S)		(L) <i>Petro-Canada Act</i> , as amended Section 22. The Governor in Council may, from time to time, authorize the Minister of Finance to advance to the Corporation amounts (a) by way of loans on such terms and conditions as the Governor in Council may determine, or, (b) by way of purchases of preferred shares. The amount outstanding of loans or preferred shares shall not at any time exceed \$1,000,000,000. (Gross) Section 5. The Minister shall subscribe for the common shares of the Corporation and the amount of each such subscriptions shall be paid out of the Consolidated Revenue Fund at such times as the Corporation may require and the Minister of Finance may approve, the aggregate of amounts paid shall not exceed \$4,900,000,000. (Gross)	672,726,553
		<i>Special Program</i> Financial Institutions Depositors Compensation Act, section 16 Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act \$875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required	27,228,147
(S)		(L) <i>Canadian Commercial Bank Financial Assistance Act</i> , section 3 There is hereby appropriated for the purposes of section 2 (financial assistance to the Canadian Commercial Bank) seventy five million dollars to be paid out of the Consolidated Revenue Fund from time to time as required. (Gross)	3,830,500,000
(S)			71,503,708
			2,000,000

Canada Deposit Insurance Corporation

(L) *Canada Deposit Insurance Corporation Act*, section 37

The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed \$3,000,000,000. (Net)

2,915,000,383

Office of the Superintendent of Financial Institutions

Office of the Superintendent of Financial Institutions Act, sections 16 and 17

The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arising out of the operations of the Office. The total authorized limit shall not at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval

Total Ministry—Budgetary
Non-budgetary

72,347,245

143,850,953

11,491,173,816

10

Fisheries and Oceans

Department

L38b

Appropriation Act No. 5, 1955

Appropriation Act No. 5, 1955 Vote 540, as amended by Vote 527, *Appropriation Act No. 6, 1956* and Vote 138b, *Appropriation Act No. 1, 1970*, provided for the establishment of one or more special accounts replacing those established by Vote 536, *Appropriation Act No. 4, 1954*, for the purpose of a plan to be known as the fishing vessel insurance plan, to be administered in accordance with regulations of the Governor in Council for the purpose of assisting fishermen to meet abnormal capital losses; to authorize payment of indemnities; the accounts to be credited with all amounts received by way of premiums and recoveries; and with advances in accordance with the regulations, such advances not at any time to exceed \$150,000; to authorize payments therefrom of refunds of premiums; and to authorize payments in settlement of third party vessels collision damage claims against fishermen where the collision involves a vessel insured under the Fishing Vessel Insurance Plan. Administration costs are paid from Department of Fisheries and Oceans Vote 1. The lobster trap indemnity fund and fixed gear and shore installations programs were cancelled at the end of the 1968-69 fiscal year. (Net)

150,000

Canadian Saltfish Corporation

This account was established to record loans made to the Canadian Saltfish Corporation which was established under the *Saltfish Act*, 1969-70, and was extended by Vote L23b, *Appropriation Act No. 1, 1976* to regulate interprovincial and export trade in saltfish in order to improve the earnings of primary producers of cured cod fish.

Section 16 of the Act provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as the Governor in Council may prescribe:

- (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and
- (b) to make loans to the Corporation.

PC 1973-1915 of July 1973, authorizes the Minister of Finance to make loans to the Canadian Saltfish Corporation to finance the acquisition of capital assets other than working capital.

The maximum amount that may be borrowed from all lenders is \$50,000,000. (Gross)

46,675,000

Freshwater Fish Marketing Corporation

This Corporation was incorporated under the *Freshwater Fish Marketing Act*, 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation.

For the purpose of enabling the Corporation to carry on its operations under the Act, section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon:

- (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and
- (b) to make loans to the Corporation.

Vote L30b, *Appropriation Act No. 1, 1974*. The aggregate outstanding at any time of the amounts which may be borrowed from any bank upon the credit of the Freshwater Fish Marketing Corporation and the amounts loaned by the Minister of Finance under the authority of section 16 of the *Freshwater Fish Marketing Act* shall not exceed \$30,000,000. (Net)

27,500,000

Total Ministry—Budgetary

Non-budgetary

74,325,000

APPENDIX 3

Authorities Available from Previous Years—Continued

Section	Vote number	Department or agency	Amount \$
12		Indian Affairs and Northern Development Department	
		<i>Indian and Inuit Affairs Program</i>	
	(S)	<i>Appropriation Act No. 4, 1987-88 (Vote 5c)</i> Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is \$60,000,000 less the total authority used up to the end of 1992-93 fiscal year of \$26,691,361	33,308,639
	L15	<i>Appropriation Act No. 9, 1966</i> To authorize, in the current and subsequent fiscal years, loans to provide financial assistance to Indians and Eskimos for the construction of houses in areas other than Indian reserves through the Indian housing assistance account as established by Vote L51a, <i>Appropriation Act No. 9, 1966</i> . The amount that may be outstanding at any time as last amended by Vote L15, <i>Appropriation Act No. 2, 1978</i> , shall not exceed \$20,000,000. (Net)	19,301,352
	L20	<i>Appropriation Act No. 1, 1970</i> Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by Vote L53b, <i>Appropriation Act No. 1, 1970</i> . The amount that may be outstanding at any time as last amended by Vote 7c, <i>Appropriation Act No. 4, 1991-92</i> , shall not exceed \$62,881,096. (Net)	44,227,799
	35	<i>Northern Affairs Program</i> <i>Appropriation Act No. 9, 1966 (Northern Affairs and National Resources Vote 7a)</i> To authorize in the current and subsequent fiscal years, in accordance with terms and conditions prescribed by the Governor in Council, northern mineral development assistance grants to individuals and corporations, in order to assist in the mineral and economic development of the Canadian north, and to authorize total commitments in respect of development assistance grants in the current and subsequent fiscal years not exceeding \$9,000,000. Indian Affairs and Northern Development Vote 30b, <i>Appropriation Act No. 7, 1967</i> increase to \$18,000,000 the authority to make commitments in respect of northern mineral development assistance grants. Vote 30c, <i>Appropriation Act No. 1, 1968</i> reduce the total commitment authorization granted to an amount not exceeding in the aggregate the sum of \$18,000,000	336,764
	L40	<i>Appropriation Act No. 3, 1975</i> Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the <i>National Housing Act</i> . The undischursed balance of loans authorized is \$320,000. (Gross)	320,000
	L55	<i>Appropriation Act No. 3, 1953</i> To authorize and provide for a continuing special account to be known as the Eskimo loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by Vote 346, <i>Appropriation Act No. 3, 1953</i> . The amount that may be outstanding at any time as last amended by Vote L55, <i>Appropriation Act No. 2, 1978-79</i> not to exceed \$7,072,000. (Net)	5,338,520

To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory, and to authorize a special account to be known as the Yukon Territory small business loans account

(a) to which shall be charged all loans and interest payable thereon made under this authority; and,

(b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed \$5,000,000. (Net)

		4,910,638
Total Ministry—Budgetary		33,645,403
Non-budgetary		74,098,309

13

Industry, Science and Technology

Department

INDUSTRY, SCIENCE AND TECHNOLOGY

L97b

Appropriation Act No. 1, 1970

Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time. (Net)

1,949,999

Cape Breton Development Corporation

L40a

*Appropriation Act No. 4, 1975**Cape Breton Development Corporation Act, subsection 19(3)*

The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the coal division. The total amount of advances outstanding at any time, shall not exceed \$50,000,000. (Net)

50,000,000

Federal Business Development Bank

(L) *Federal Business Development Bank Act*

Loans made to the Federal Business Development Bank from the Consolidated Revenue Fund under authority of section 30. Section 31 limits the aggregate of (a) the direct liabilities of the Corporation, including debt obligations issued by the Corporation; and (b) the contingent liabilities of the Corporation in the form of guarantees given or underwriting agreements entered into by it, shall not, at any time, exceed twelve times the capital of the Corporation (or up to fifteen times with the approval of the Governor in Council) and may never exceed \$3.2 billion. (Net)

853,677,000

Total Ministry—Budgetary

Non-budgetary

905,626,999

15

National Defence

Department

L11c

Appropriation Act No. 1, 1976, established by Vote L20b

To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence working capital advance account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, *Appropriation Act No. 4, 1984*, and Vote L11c of 1991 shall not exceed \$100,000,000. (Net)

71,065,848

L15

Special Appropriation Act, 1963

Loans to be made in the current and subsequent fiscal years in respect of housing projects, constructed, pursuant to agreements with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes. The total authority is \$37,000,000. (Gross)

13,086,217

Total Ministry—Budgetary

Non-budgetary

84,152,065

APPENDIX 3

Authorities Available from Previous Years—Continued

Section	Vote number	Department or agency	Amount \$
20		Secretary of State	
		Department	
		EMPLOYMENT AND IMMIGRATION (Immigration Program)	
	(S)	(L) <i>Immigration Act</i> , section 119 The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended by TB814449 shall not exceed \$110,000,000. (Net)	49,268,948
		Total Ministry—Budgetary	...
		Non-budgetary	49,268,948
21		Solicitor General	
		Correctional Service	
	(S)	CORCAN Revolving Fund— <i>Appropriation Act No. 4, 1991-92</i> (Vote 11c) To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$45,000,000 at any time	28,565,694
	L14b	<i>Appropriation Act No. 1, 1969</i> To extend the purposes of the parolees' loan account established by Solicitor General Vote L103b, <i>Appropriation Act No. 1, 1969</i> : (a) to authorize loans to individuals under mandatory supervision; and, (b) to increase from \$10,000 to \$50,000 the amount that may be outstanding at any time against the said Account, as amended by Vote L14b, <i>Appropriation Act No. 3, 1982-83</i> . (Net)	15,056
		Total Ministry—Budgetary	28,565,694
		Non-budgetary	15,056
22		Supply and Services	
		Department	
		SUPPLY AND SERVICES	
	(S)	Optional Services Revolving Fund— <i>Revolving Funds Act</i> , section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$100,000,000 at any time	93,568,630
	(S)	Consulting and Audit Canada Revolving Fund— <i>Revolving Funds Act</i> , section 8. To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$30,000,000 at any time	15,984,289
	(S)	Canada Communication Group Revolving Fund— <i>Revolving Funds Act</i> , section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$100,000,000 at any time	76,608,015
	(S)	Defence Production Revolving Fund— <i>Defence Production Act</i> , section 19. To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed \$100,000,000 less loans and advances of the defence production loan account at any time	98,275,993

To extend the purposes of Finance Vote L29g, *Appropriation Act No. 2, 1967*:

- (a) to replace the words "standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances "immediately following "departments and agencies" with the following words: "imprest funds, other accountable advances and recoverable advances", and,
- (b) to increase from \$17,000,000 to \$22,000,000 the amount that may be outstanding at any one time for the purposes of this vote. (Net)

12,508,663

PUBLIC WORKS

Services Program

- (S) Public Works Revolving Fund—*Revolving Funds Act*, section 5

To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed \$450,000,000 at any time

365,786,790

COMMUNICATIONS (Government Telecommunications Agency)

- (S) Government Telecommunications Agency Revolving Fund—*Revolving Funds Act*, section 3

To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$64,000,000 at any time

63,674,958

Canada Mortgage and Housing Corporation

- (S) (1) *Canada Mortgage and Housing Corporation Act*

Section 21 provides authority for advances from the Consolidated Revenue Fund to the Corporation as limited by authorities contained in the *National Housing Act*.

Section 24 limits the amount of loans or guarantees made by the Corporation to those authorities under the *National Housing Act*.

National Housing Act

Section 19. Authority for a special mortgage and loan purchase fund, any advance to which shall not exceed \$100,000,000 less the balance of the fund. (Net)

100,000,000

Subsection 26(3) limits the aggregate of advances, reimbursements and payments for provincial and municipal urban redevelopment to \$351,000,000. (Gross)

286,000,000

Subsection 27(6)(2) limits the aggregate of advances for neighbourhood improvement program purposes to \$302,000,000. (Gross)

249,500,000

Subsection 34(a). Advances for direct loans under subsection 8.2(1), Parts II, IV.2, VI and VI.1 and section 59 not exceeding in the aggregate \$14,500,000,000. (Gross)

1,641,106,790

Subsection 42(4). Advances for land acquisition for low rental housing, not to exceed \$40,000,000. (Gross)

38,500,000

Subsection 53(3) limits the aggregate of advances and reimbursements for water and sewerage projects purposes to \$1,674,600,000. (Gross)

354,200,000

Subsection 56(2) limits the aggregate of advances for rehabilitation of existing residential buildings to \$500,000,000. (Gross)

157,100,000

Subsection 77(2) limits the aggregate of advances for proposal development in housing research and community planning to \$75,000,000. (Gross)

59,000,000

Subsection 79(6) limits the aggregate of advances and reimbursements for public housing joint projects to \$3,000,000,000. (Gross)

487,925,663

Subsection 84(7) limits the aggregate of advances and reimbursements for federal-provincial new communities projects to \$100,000,000. (Gross)

100,000,000

Subsection 89(2) limits the aggregate of advances and reimbursements for student housing project loans purpose to \$350,000,000. (Gross)

111,000,000

Subsection 92(8) limits the aggregate of advances and reimbursements for unilateral rural and native housing in a designated area to \$400,000,000. (Gross)

157,399,135

Subsection 92(8) limits the aggregate of advances and reimbursements for unilateral rural and native housing not in a designated area to \$60,000,000. (Gross)

60,000,000

Total of subsections 26(3) to 92(8) gross authorities is \$21,552,600,000.

APPENDIX 3

Authorities Available from Previous Years—Concluded

Section	Vote number	Department or agency	Amount \$
		Canada Post Corporation	
	(S)	(L) <i>Canada Post Corporation Act</i> , sections 28, 29 and 30 The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed \$500,000,000. (Net) PC 1988-596 terms and conditions provide: Section 1. The maximum principal amount outstanding of all loans with a maturity of less than one year made to the Canada Post Corporation ("the Corporation") out of the Consolidated Revenue Fund shall not exceed \$100,000,000 at any time during the period from April 1, 1988 to March 30, 1989, and, Section 5. The maximum principal amount of all loans with a maturity of more than five years and less than ten years made to the Corporation out of the Consolidated Revenue Fund shall not exceed \$160,000,000 during the period from April 1, 1988 to March 31, 1989. Loans made under this Section shall be made in accordance with subsection 6(1) or 6(2) and, Section 8. The aggregate principal amount of loans made under sections 1 and 5 shall not exceed \$255,000,000 outstanding at any time. (Net)	420,000,000
		Canadian Commercial Corporation	
	(S)	(L) <i>Canadian Commercial Corporation Act</i> , section 11 The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund. (Net)	10,000,000
		Royal Canadian Mint	
	(S)	(L) <i>Royal Canadian Mint Act</i> , section 17 The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed \$50,000,000 or such greater amount as may be specified in an Appropriation Act. (Net)	41,806,308
		Total Ministry—Budgetary	713,898,675
		Non-budgetary	4,286,046,559
23		Transport Department	
	(S)	(L) <i>Canada Ports Corporation Act</i> , section 52, Part I and section 26, Part II, Schedule 1 The Minister of Finance at the request of the Minister may, from time to time, out of moneys in the Consolidated Revenue Fund, make loans to the Corporation or to a local port corporation, for working capital. The aggregate amount of loans outstanding under sections 52 and 26 shall not at any time exceed \$10,000,000. (Net)	10,000,000
	(S)	(L) <i>St. Lawrence Seaway Authority Act</i> , section 28 The Minister of Finance, at the request of the Minister, and with the approval of the Governor in Council, may, from time to time, make temporary loans to the Authority out of money in the Consolidated Revenue Fund. The aggregate amount of loans outstanding shall not at any time exceed \$10,000,000. (Net)	10,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	20,000,000

Veterans Affairs

Department

Veterans Affairs Program

(L) Veterans' Land Act

(S) There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by Vote L55, Appropriation Act No. 3, 1970, shall not exceed \$605,000,000. (Net)

570,072,400

Total Ministry—Budgetary

570,072,400

Non-budgetary

1,058,402,223

Total Government—Budgetary

53,769,399,060

Non-budgetary

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year ⁽¹⁾

Appendix 4 provides the full wording of all non-lapsing authorities, budgetary and non-budgetary, granted/repealed in the current year, by ministry.

Section	Vote number	Department or agency	Amount \$
2		Agriculture	
		Department	
	(S)	<i>Agri-Food Program</i>	
		<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)	4,551,068
		Authority to spend the proceeds from the disposal of surplus Crown assets	
	(S)	<i>Grains and Oilseeds Program</i>	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)	9,544
		Authority to spend the proceeds from the disposal of surplus Crown assets	
	(S)	Farm Credit Corporation	
		<i>(L) Farm Credit Corporation Act</i>	
		Loans to Farm Credit Corporation pursuant to section 12 of the Act. The maximum amount of loans was reduced from 25 to 12 times the capital of the Corporation	(14,597,460,373)
	(S)	<i>(L) Farm Syndicates Credit Act</i>	
		Loans for lending to farm syndicates under section 8 of the Act. Since the Act was repealed during the year, the loan authority is no longer required	(13,871,154)
		Total Ministry—Budgetary	4,560,612
		Non-budgetary	(14,611,331,527)
3		Atlantic Canada Opportunities Agency	
		Department	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)	12,515
		Authority to spend the proceeds from the disposal of surplus Crown assets	12,515
4		Total Ministry—Budgetary	...
		Non-budgetary	
		Communications	
		Department	
		COMMUNICATIONS	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)	91,794
		Authority to spend the proceeds from the disposal of surplus Crown assets	
		ENVIRONMENT (Parks Program)	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)	564,773
		Authority to spend the proceeds from the disposal of surplus Crown assets	
	(S)	Canadian Radio-television and Telecommunications Commission	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)	10,821
		Authority to spend the proceeds from the disposal of surplus Crown assets	
	(S)	National Archives of Canada	
		<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)	65,069
		Authority to spend the proceeds from the disposal of surplus Crown assets	

(S)	National Battlefields Commission <i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	3,323
(S)	National Film Board National Film Board Revolving Fund Increase in the net book value of fixed assets	(2,037,926)
(S)	National Library <i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	4,673
(S)	Public Service Commission <i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	29,712
(S)	Status of Women—Office of the Co-ordinator <i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	3,902
	Total Ministry—Budgetary Non-budgetary	(1,263,859)
5	Employment and Immigration Department/Commission EMPLOYMENT AND IMMIGRATION	...
(S)	<i>Corporate Management and Services Program</i> <i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	344,384
(S)	<i>Employment and Insurance Program</i> <i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	57,395
(S)	LABOUR <i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	15,613
(S)	Canadian Centre for Occupational Health and Safety <i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	476
	Total Ministry—Budgetary Non-budgetary	417,868
6	Energy, Mines and Resources Department ENERGY, MINES AND RESOURCES	...
(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	198,385
(S)	FORESTRY <i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	222,004
(S)	Atomic Energy Control Board <i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	13,645

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year ⁽¹⁾—Continued

Section	Vote number	Department or agency	Amount \$
7		National Energy Board	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	6,255
		Total Ministry—Budgetary	440,289
		Non-budgetary	...
		Environment Department	
		<i>Administration Program</i>	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	27,767
		<i>Environmental Services Program</i>	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	247,497
		Total Ministry—Budgetary	275,264
		Non-budgetary	...
		External Affairs Department	
8		<i>Canadian Interests Abroad Program</i>	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	5,562,792
	L47b	Common Fund for Commodities Canada withdrew its membership in the Common Fund for Commodities effective June 9, 1993. The unused spending authority is no longer required	(14,362,806)
	(S)	Canadian International Development Agency <i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	11,308
	(S)	Export Development Corporation <i>(L) Export Development Act</i> Adjustment to the amount that the Corporation may borrow pursuant to sections 12, 13 and 14 of the Act.	(155,710,000)
	(S)	<i>(L) Export Development Act</i> Adjustments to the amount of loans or to the issue of loan guarantees that the Corporation may make pursuant to sections 29, 31 and 32 of the Act.	(286,007,061)
		International Joint Commission	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	136
		Total Ministry—Budgetary	5,574,236
		Non-budgetary	(456,079,867)

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APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year ⁽¹⁾—Continued

Section	Vote number	Department or agency	Amount \$
13		Industry, Science and Technology Department	
	(S)	INDUSTRY, SCIENCE AND TECHNOLOGY	
		<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)	54,910
		Authority to spend the proceeds from the disposal of surplus Crown assets	
	(S)	CONSUMER AND CORPORATE AFFAIRS	
		<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)	228,867
		Authority to spend the proceeds from the disposal of surplus Crown assets	
	(S)	Canadian Space Agency	
		<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)	29,598
		Authority to spend the proceeds from the disposal of surplus Crown assets	
	(S)	Investment Canada	
		<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)	1,172
		Authority to spend the proceeds from the disposal of surplus Crown assets	
	(S)	National Research Council of Canada	
		<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)	191,215
		Authority to spend the proceeds from the disposal of surplus Crown assets	
	(S)	Natural Sciences and Engineering Research Council	
		<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)	4,634
		Authority to spend the proceeds from the disposal of surplus Crown assets	
	(S)	Statistics Canada	
		<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)	34,653
		Authority to spend the proceeds from the disposal of surplus Crown assets	
		Total Ministry—Budgetary	545,049
		Non-budgetary	...
14		Justice	
	(S)	Department	
		<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)	16,327
		Authority to spend the proceeds from the disposal of surplus Crown assets	
	(S)	Canadian Human Rights Commission	
		<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)	1,490
		Authority to spend the proceeds from the disposal of surplus Crown assets	
	(S)	Federal Court of Canada	
		<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)	9,513
		Authority to spend the proceeds from the disposal of surplus Crown assets	
	(S)	Tax Court of Canada	
		<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)	1,862
		Authority to spend the proceeds from the disposal of surplus Crown assets	
		Total Ministry—Budgetary	29,192
		Non-budgetary	...

(S)	Department		
	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)		
	Authority to spend the proceeds from the disposal of surplus Crown assets		37,767,350
(S)	Emergency Preparedness Canada		
	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)		
	Authority to spend the proceeds from the disposal of surplus Crown assets		3,211
	Total Ministry—Budgetary		37,770,561
	Non-budgetary		...
<hr/>			
16	National Health and Welfare		
	Department		
	<i>Departmental Administration Program</i>		
(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)		
	Authority to spend the proceeds from the disposal of surplus Crown assets		81,357
(S)	Health Program		
	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)		
	Authority to spend the proceeds from the disposal of surplus Crown assets		188,446
(S)	Social Program		
	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)		
	Authority to spend the proceeds from the disposal of surplus Crown assets		30,697
(S)	Medical Research Council		
	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)		
	Authority to spend the proceeds from the disposal of surplus Crown assets		1,603
(S)	Patented Medicine Prices Review Board		
	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)		
	Authority to spend the proceeds from the disposal of surplus Crown assets		1,155
	Total Ministry—Budgetary		303,258
	Non-budgetary		...
<hr/>			
17	National Revenue		
	Customs and Excise		
(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)		
	Authority to spend the proceeds from the disposal of surplus Crown assets		389,377
(S)	Taxation		
	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)		
	Authority to spend the proceeds from the disposal of surplus Crown assets		131,512
	Total Ministry—Budgetary		520,889
	Non-budgetary		...
<hr/>			
18	Parliament		
	House of Commons		
(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)		
	Authority to spend the proceeds from the disposal of surplus Crown assets		48,926
(S)	Library of Parliament		
	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14)		
	Authority to spend the proceeds from the disposal of surplus Crown assets		1,638
	Total Ministry—Budgetary		50,564
	Non-budgetary		...

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year ⁽¹⁾—Concluded

Section	Vote number	Department or agency	Amount \$
19		Privy Council	
		Department	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	79,427
		Canadian Intergovernmental Conference Secretariat	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	1,672
		Canadian Transportation Accident Investigation and Safety Board	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	16,734
		Chief Electoral Officer	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	1,238
		Commissioner of Official Languages	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	846
		Public Service Staff Relations Board	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	1,577
		Total Ministry—Budgetary	101,494
		Non-budgetary	...
		Secretary of State	
		Department	
		EMPLOYMENT AND IMMIGRATION (Immigration Program)	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	312
		Immigration and Refugee Board of Canada	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	10,575
		Total Ministry—Budgetary	10,887
		Non-budgetary	...
		Solicitor general	
		Department	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	13,761
		Canadian Security Intelligence Service	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	122,808

22	(S)	Correctional Service <i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	637,901
	(S)	Royal Canadian Mounted Police <i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	4,291,824
		Total Ministry—Budgetary	5,066,294
		Non-budgetary	..
23		Supply and Services	
		Department	
		SUPPLY AND SERVICES	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	257,226
		PUBLIC WORKS	
	(S)	<i>Services Program</i> Public Works Revolving Fund—Public Works Vote 2b, <i>Appropriation Act No. 3, 1993-94</i> Authority to spend was adjusted to: - write-off unrecoverable expenditures of \$3,368,523; and - offset operating losses of \$32,826,955	36,195,478
	(S)	Public Works Revolving Fund Net liabilities assumed were decreased by \$2,864,693 due to an increase in assets assumed by the Fund	(2,864,693)
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	152,024
		Total Ministry—Budgetary	33,740,035
		Non-budgetary	..
26		Transport	
		Department	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	7,193,335
		Grain Transportation Agency Administrator	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	140
		National Transportation Agency	
	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	5,306
		Total Ministry—Budgetary	7,198,781
		Non-budgetary	..
		Western Economic Diversification	
26	(S)	<i>Surplus Crown Assets Act</i> (sections 13(2) and 14) Authority to spend the proceeds from the disposal of surplus Crown assets	4,756
		Total Ministry—Budgetary	4,756
		Non-budgetary	..
		Total Government—Budgetary	96,434,820
		Non-budgetary	(15,756,711,249)

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(I) Do not include exchange valuation adjustments.

SECTION 2

1993-94 PUBLIC ACCOUNTS

Agriculture

Department Canadian Dairy Commission Farm Credit Corporation

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

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Department

Agri-Food Program

Objective

To promote the development, adaptation and competitiveness of the agri-food sector so that it provides equitable returns to producers and processors and makes its maximum contribution to national economic and environmental objectives.

Activity Description

Agricultural research and development

The business of agricultural research, development and technology transfer is directed towards fostering the Canadian agri-food sector's capability to maintain and enhance its economic position; supports the long-term competitiveness and marketability of Canadian agricultural products, by directing research and technology development toward reducing the costs of food production and processing by improving product quality and safety, advancing environmental practices for the sustainability of agricultural production, and by transferring technology; conducts agricultural research and development in resource conservation research, crop research, animal research and food research (including non-food uses of agri-food products) both in-house through a nation-wide network of research establishments, and through alliances with partners in the private sector, universities and provincial governments; stakeholders also play a key role in identifying agricultural research needs and priorities through the Canadian Agricultural Services Coordinating Committee (CASC), the Research Branch Advisory Committee (RBAC) and the station level advisory committees.

Inspection and regulation

Prevents the introduction into Canada of exotic diseases, insects, weeds and other dangerous entities of plant or animal origin; to control or eradicate exotic diseases, insects, weeds and other dangerous entities of plant or animal origin which gain entry into Canada; prevents or removes human health and safety threats created through chemical, bacterial or physical hazards associated with food and agricultural products; prevents, controls and eradicates domestic animal or plant diseases of economic or human health significance; provides the inspection and certification required for export or traded at the interprovincial level; verifies the certification of agricultural and food products for economically significant quality (grade) factors; and protects the wagering public through supervision of pari-mutuel wagering on horse races.

Farm financial programs

Acts as the business centre for managing the federal partnership role in supporting farm income; negotiates income support cost-sharing agreements with the provinces and producers under tripartite income support programs for financial contributions and policy and program developments; administers federal/provincial agreements under Gross Revenue Insurance Program (GRIP), National Tripartite Stabilization and Crop Insurance Programs; assists producers through cooperative marketing or producer organizations to obtain financing for farm operations through agreements pursuant to the *Advance Payments for Crops Act* and the *Agricultural Products Cooperative Marketing Act*; and provides loan guarantees to farmer owned cooperatives for the

purpose of value-added activities such as processing, distribution and marketing under the *Farm Improvement and Marketing Cooperatives Loans Act*.

Policy development

Provides for the bringing together of the policy perspectives of industry and governments in the agri-food sector within the context of overall federal economic, environmental and social policies; develops programs which promote and contribute to a competitive, regionally diverse, environmentally responsible and market-oriented sector; generates reliable information on the agri-food sector that promotes understanding of issues, development of policy options and assessment of progress toward policy objectives which also contribute to measures which address the adaptation of farms generally, provide for a more challenging income prospects and adjustment and encourage a more competitive domestic and global marketplace; develops improved farm income safety nets; provides analysis and develops policy advice on issues in farm finance, taxation and agri-food input industries; conducts policy analysis of issues surrounding agri-food transportation requirements; develops government-industry mechanisms for the adaptation of supply managed commodity sectors to a changing trade and competitiveness environment; develops departmental responses to trade policy issues including negotiation of new trade agreements and management mechanisms in place: General Agreement on Tariffs and Trade (GATT); North American Free Trade Agreement (NAFTA); Canada-US Free Trade Agreement (CUSTA); and develops and assesses environmental improvement initiatives and Government policies in the agri-food sector.

Agri-food development

Assists in the development of strategies, programs and initiatives which strengthen the long-term competitiveness of the agri-food industry; introduces new technologies through technology demonstration and evaluation, and technology acceleration and transfer; enhances the use of human, financial and natural resources; provides technical, financial and professional advice for specific production and processing activities; develops market development strategies and advice to maintain and/or expand national and international markets; collects and disseminates information related to market and market-related operations; and supports and sustains the development of policies and programs for the long-term viability of the industry; monitors federal marketing boards established under the *Farm Products Agencies Act* to ensure legislative compliance, promote new agency formation and monitor production costs and selling prices for regulated commodities.

Rural prairie rehabilitation, sustainability and development

Encourages conservation and development of the soil and water resource base and pursues opportunities for greater economic security of the agri-food sector in the prairie provinces through programs delivered by the Prairie Farm Rehabilitation Administration; delivers a wide range of programs in cooperation with the provinces, communities and agricultural producers under the authority of the *Prairie Farm Rehabilitation Act* involved in the rehabilitation of drought and soil drifting areas in the Provinces of Manitoba, Saskatchewan and Alberta; develops and promotes within these areas, systems of farm practice, tree

culture, water supply, land utilization and land settlement; undertakes under the *Department of Agriculture Act*, programs which are directed toward broader economic security issues facing the agri-food sector.

Executive, management and administration

Provides leadership, management advice and support services to departmental manager in managing their human, financial and physical resources in the most efficient and effective manner in the achievement of departmental objectives through the Corporate offices of the Minister of Agriculture, the Minister of State (Agriculture), the Deputy Minister and the departmental secretariat; provides for the implementation of departmental policies on internal audit and program evaluation; provides human resource management services to the Department, including staffing, classification, staff relations, training, official languages and related personnel services; provides the Department with corporate financial and administrative advice and services in the areas of financial and operational planning and control, asset management, library services and informatics; and provides advice, public environment analysis and operational services in support of departmental and ministerial communications.

Grains and Oilseeds Program

Objective

To promote the growth, stability and competitiveness of the grains and oilseeds sector of the agri-food industry and of the co-operatives sector so that each sector may make its maximum contribution to national objectives.

Activity Description

Canadian Grain Commission

The Commission, under the authority of the *Canada Grain Act* regulates grain handling and establishes and maintain standards of quality for Canadian grains to promote marketability; consults with producers and other members of the Canadian grain industry prior to developing and implementing policies; provides regulated quality assurance services at export locations of Canadian grain and strategies interior locations where grain is prepared for export shipment; and operates an extensive grain research laboratory which examines the quality of current crop and grain exports and conducts research to determine the suitability of the grades structure of Canadian grains for processing into end-products of target countries.

Grains and oilseeds policies and programs

Maximizes returns to the grains and oilseeds sector by developing policy, market and economic analysis; coordinating, implementing and delivering domestic and international policies and programs that support the stability of both net sectoral income and sectoral cash flow; fosters industrial development and competitiveness by supporting diversification and adaptation activities; competitiveness is also fostered through domestic and international marketing efforts, supported by the management of export credit and bilateral and multilateral trade negotiations to enhance market potential; develops and coordinates policy and provides statistical analysis in support of the co-operative sector; promotes openness, transparency of process and an integrated approach to the management of the sectors by providing a single window of access to the Government for both the grains and oilseeds sector and the co-operatives sector.

Canadian Dairy Commission**Objective**

To provide efficient producers of milk and cream with the opportunity of obtaining a fair return for their labour and investment and to provide consumers with a continuous and adequate supply of dairy products of high quality.

Farm Credit Corporation**Objective**

To provide long-term mortgage credit to farmers and loans to syndicates of farmers and to perform operational and administrative functions related to the organization of Canadian agriculture into economic farm units in the hands of competent operators.

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$			\$	\$	\$	\$
					Department				
					Agri-Food Program				
	629,275,000	...	...	1	Operating expenditures				
	...	...	21,999,000	1b	Operating expenditures	639,583,486	11,690,514	...	631,306,290
	629,275,000	21,999,000	...		Total—Vote 1				
	69,363,000	...	...	5	Capital expenditures				
	...	3,833,000	...	5b	Capital expenditures				
	69,363,000	3,833,000	...		Total—Vote 5	71,546,047	1,649,953	...	72,699,972
20,893,095	404,947,000	...	...	10	Grants and contributions				
...	...	7,420,000	...	10b	Grants and contributions				
20,893,095	404,947,000	7,420,000	...		Total—Vote 10	407,905,132	4,461,868	20,893,095	523,638,290
	51,100	...	(2,225)	(S)	Minister of Agriculture—Salary and motor car allowance	48,875	...	...	51,175
	90,000,000	...	(16,759,451)	(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Revenue Insurance Program				
	168,000,000	13,000,000	(9,460,306)	(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Crop Insurance Program	73,240,549	...	...	107,703,670
	...	...	...	(S)	Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>	171,539,694	...	...	173,390,319
	4,000,000	(2,500,000)	(522,308)	(S)	Loan guarantees made under the <i>Advance Payments for Crops Act</i>	977,692	...	...	2,225,182
	1,500,000	...	186,474	(S)	Grants to agencies established under the <i>Farm Products Agencies Act</i>	1,686,474	...	...	547,952
600,000	200,000	...	(200,000)	(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Gross Revenue Insurance Program	...	...	600,000	...
	603,000,000	(77,000,000)	(59,246,351)	(S)	Contributions to employee benefit plans	466,753,649	...	...	678,741,671
	59,304,000	...	1,639,000	(S)	Canadian Pari-Mutuel Agency Revolving Fund	60,943,000	...	...	49,232,000
2,760,867	...	...	...	(S)	Refunds of amounts credited to revenue in previous years	(121,363)	...	2,882,230	357,093
...	...	...	1,500	(S)	Collection agency fees	1,500	...	...	500
...	...	...	152,754	(S)		152,754	...	...	99,259

Ministry Summary—Concluded

Source of authorities												Disposition of authorities			
Available from previous years	As shown in				Adjustments		Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year	
	\$	\$	\$	\$	\$	\$						\$	\$		
...	...	...	...	...	4,551,068	4,551,068	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,540,705	...	10,363	...	...
...	...	...	...	...	...	...	(S)	Payments to cooperative associations, processors or selling agencies under the <i>Agricultural Products Cooperative Marketing Act</i>	...	...	...	...	...
...	...	20,000,000	359,574	20,359,574				Total Program—Budgetary	20,359,574	...	...	...	...
24,253,962	2,029,640,100	(13,248,000)	(79,300,271)	1,961,345,791					1,919,157,768	17,802,335	24,385,688	2,239,993,373			
Grains and Oilseeds Program															
...	31,430,000	...	...	31,430,000	15	Operating expenditures			...	...	...	...	37,584,730
...	...	6,903,000	...	6,903,000	15b	Operating expenditures			38,294,984	38,016	...	...	...
...	31,430,000	6,903,000	...	38,333,000		Total—Vote 15			47,251,201	640,799	...	...	48,850,913
...	47,892,000	...	...	47,892,000	20	Canadian Grain Commission—Operating expenditures			...	...	...	...	...
...	21,125,000	...	...	21,125,000	25	Grants and contributions			...	...	...	...	...
...	...	33,300,000	...	33,300,000	25a	Contributions			...	...	...	...	...
...	...	13,086,000	...	13,086,000	25b	Grants and contributions			53,034,063	14,476,937	...	...	549,940,737
...	21,125,000	46,386,000	...	67,511,000		Total—Vote 25			45,693,126	...	...	...	25,250,000
...	1,000,000	44,000,000	693,126	45,693,126	(S)	Payments in connection with the <i>Prairie Grain Advance Payments Act</i>			71,247,102	...	...	...	85,995,864
...	86,000,000	(6,000,000)	(8,752,898)	71,247,102	(S)	Payments in connection with the <i>Farm Income Protection Act</i> —Net Income Stabilization Account			7,213,000	...	...	...	5,263,000
...	7,019,000	...	194,000	7,213,000	(S)	Contributions to employee benefit			40,133	...	...	...	805
...	...	...	40,133	40,133	(S)	Refunds of amounts credited to revenue in previous years			5,638	...	...	...	...
...	...	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets			...	...	3,906	...	...
...	...	...	9,544	9,544		Appropriations not required for the current year			...	...	...	...	(5,694)
...	194,466,000	91,289,000	(7,816,095)	277,938,905		Total Program—Budgetary			262,779,247	15,155,752	3,906	752,880,355			
24,253,962	2,224,106,100	78,041,000	(87,116,366)	2,239,284,696		Total Department—Budgetary			2,181,937,015	32,958,087	24,389,594	2,992,873,728			
Canadian Dairy Commission															
...	3,648,000	...	...	3,648,000	30	Program expenditures			2,966,792	681,208	...	3,495,426	

(S) (L) Loans pursuant to the *Canadian Dairy Commission Act*, section 16, as last amended by *Vote 50a, Appropriation Act No. 4, 1975*.
Limit \$500,000,000. (Net)

277,503,000	...	...	277,503,000	...	4,093,000	...	273,410,000	(102,313,000)
...	3,648,000	...	3,648,000	...	2,966,792	681,208	...	3,495,426
277,503,000	...	...	277,503,000	...	4,093,000	...	273,410,000	(102,313,000)

Farm Credit Corporation

Total Program—								
Budgetary								
Non-budgetary								
Farm Credit Corporation								
The Farm Credit Corporation Act								
(S)	(L) Subsection 11(1), payments for capital pursuant to the <i>Farm Credit Corporation Act</i> . Limit \$1,125,000,000. (Gross)							
6,667,000	...	...	6,667,000	...	...	...	6,667,000	...
The Farm Credit Corporation Act. The aggregate not to exceed 12 times the capital of the Corporation. (Net)								
24,753,000,898	...	...	14,597,460,373	10,155,540,525	68,987,713	...	10,086,552,812	(77,592,154)
(S) (L) Loans for lending to farm syndicates under the Farm Syndicates Credit Act, section 8. The Act has been repealed but remains open for repayments								
13,017,088	...	...	(13,871,154)	(854,066)	(854,066)	...	...	6,860,220
24,772,684,986	...	...	(14,611,331,527)	10,161,353,459	68,133,647	...	10,093,219,812	(70,731,934)

Total Program—Non-budgetary								
Budgetary								
Non-budgetary								
24,253,962	2,227,754,100	78,041,000	(87,116,366)	2,242,932,696	2,184,903,807	33,639,295	24,389,594	2,996,369,154
25,050,187,986	...	...	(14,611,331,527)	10,438,856,459	72,226,647	...	10,366,629,812	(173,044,934)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

Programs by Activity

Source of authorities										Adjustments and transfers					Disposition of authorities				
Available from previous years	As shown in			Transfers between ministries		Transfers within this ministry		Statutory adjustments		Amounts credited to the vote		Total available for use	Department	Used in the current year	Variance under or (over)	Available for use in subsequent years		Used in the previous year	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$					\$	\$		
												Agri-Food Program							
												Operating							
												Agricultural research and development							
...	222,917,000	458,000	...	5,293,500	3,218,278	...	...	...	...	231,886,778		231,659,479	225,319	1,980	223,885,712		
2,760,867	277,532,000	67,000	...	(366,400)	1,017,768	(17,550,000)	...	...	...	263,461,235		258,481,743	2,097,114	2,882,378	256,716,846		
...	14,597,000	19,582,000	...	341,360	622,984	...	...	...	...	35,143,344		32,867,722	2,275,622	...	12,842,076		
...	23,789,000	...	...	2,321,056	50,071	...	...	...	...	26,160,127		24,800,173	1,359,954	...	24,357,603		
...	58,027,000	182,000	...	(10,007,069)	261,814	...	...	...	...	48,463,745		45,255,680	3,204,379	3,686	48,083,027		
												Rural prairie rehabilitation, sustainability and development							
...	48,942,000	365,000	...	998,300	981,131	...	...	...	...	51,286,431		51,128,806	156,473	1,152	50,129,696		
...	60,116,100	1,345,000	...	1,419,253	190,051	...	...	...	...	63,070,404		60,955,354	2,111,653	3,397	65,031,357		
...	(17,550,000)	...	...	...	...	17,550,000	...	...	...	...	Revenue credited to the vote			...	...		
2,760,867	688,370,100	21,999,000	...	...	6,342,097	...	...	...	...	719,472,064	Total—Operating	705,148,957	11,430,514	2,892,593	681,046,317		
											Capital								
											Agricultural research and development								
...	37,329,000	945,000	...	(6,204,500)	...	...	...	...	...	32,069,500		31,888,162	181,338	...	34,978,765		
...	19,966,000	1,009,000	...	6,340,000	...	...	...	...	...	27,315,000		26,962,694	352,306	...	23,056,305		
...	459,000	...	...	(231,500)	...	...	...	...	...	227,500		227,500	...	...	357,665		
...	452,000	...	...	97,300	...	...	...	...	...	549,300		549,360	(60)	...	633,000		
...	747,000	199,000	...	1,154,200	...	...	...	...	...	2,100,200		1,953,699	146,501	...	1,798,833		
											Rural prairie rehabilitation, sustainability and development								
...	9,328,000	(337,000)	...	(3,121,000)	...	...	...	...	...	5,870,000		5,257,950	612,050	...	7,013,787		
...	1,342,000	2,017,000	...	1,965,500	...	...	...	...	...	5,324,500		4,706,682	617,818	...	4,861,617		
...	69,623,000	3,833,000	...	...	...	...	...	...	...	73,456,000	Total—Capital	71,546,047	1,909,953	...	72,699,972		
											Transfer payments								
											Agricultural research and development								
...	2,596,000	...	...	1,000,000	...	...	...	...	...	3,596,000		3,446,537	149,463	...	3,521,938		
...	851,000	...	...	3,756,200	...	...	...	...	...	4,607,200		4,022,448	584,752	...	7,502,377		
600,000	1,138,600,000	(42,836,000)	...	(3,007,156)	(85,442,368)	...	...	...	...	1,007,914,476		1,003,944,799	3,369,677	600,000	1,276,645,629		
...	135,000	...	...	...	...	...	...	...	...	135,000		135,000	...	...	150,000		
20,893,095	78,590,000	3,756,000	...	4,664,956	(200,000)	...	...	...	...	107,704,051		86,557,774	253,182	20,893,095	148,837,253		
											Rural prairie rehabilitation, sustainability and development								
...	50,866,000	...	...	(6,414,000)	...	...	...	...	...	44,452,000		44,349,206	102,794	...	49,582,887		

Executive, management and administration

...	9,000	...	...	...	...	9,000	7,000	2,000	...	7,000
21,493,095	1,271,647,000	(39,080,000)	...	...	...	1,168,417,727	1,142,462,764	4,461,868	21,493,095	1,486,247,084

Program Summary

...	262,842,000	1,403,000	...	89,000	3,218,278	...	266,994,178	556,120	1,980	262,386,415
2,760,367	280,799,000	1,076,000	...	9,729,800	1,017,768	...	289,466,885	3,034,172	2,882,378	287,275,528
600,000	1,153,656,000	(23,254,000)	...	(2,897,296)	(84,819,384)	...	1,037,040,021	5,645,299	600,000	1,289,845,370
...	24,376,000	...	...	2,418,356	50,071	...	25,484,533	1,359,894	...	25,140,603
20,893,095	137,364,000	4,137,000	...	(4,187,913)	61,814	...	133,767,153	3,604,062	20,896,781	198,719,113
...	109,136,000	28,000	...	(8,536,700)	981,131	...	100,735,962	871,317	1,152	106,726,370
...	61,467,100	3,362,000	...	3,384,753	190,051	...	65,669,036	2,731,471	3,397	69,899,974
24,253,962	2,029,640,100	(13,248,000)	...	...	(79,300,271)	...	1,919,157,768	17,802,335	24,385,688	2,239,993,373

Grains and Oilseeds Program

...	50,029,000	...	...	(1,180,000)	(163,027)	...	48,685,973	232,606	1,761	49,188,845
...	32,700,000	5,663,000	...	(8,471,581)	406,704	...	30,298,123	1,136,949	2,145	30,824,541
...	82,729,000	5,663,000	...	(9,651,581)	243,677	...	77,610,635	1,369,555	3,906	80,013,386
...	2,553,000	...	...	1,180,000	...	...	3,324,806	408,194	...	2,965,508
...	1,052,000	1,240,000	...	8,471,581	...	...	11,862,515	(1,098,934)	...	8,708,030
...	3,605,000	1,240,000	...	9,651,581	...	...	15,187,321	(690,740)	...	11,673,538

Transfer payments

...	7,000	...	...	...	...	...	7,000	...	...	6,830
...	108,125,000	84,386,000	...	(8,059,772)	(8,059,772)	...	169,974,291	14,476,937	...	661,186,601
...	108,132,000	84,386,000	...	...	(8,059,772)	...	169,981,291	14,476,937	...	661,193,431

Program Summary

...	52,589,000	...	...	...	(163,027)	...	51,783,412	640,800	1,761	52,161,183
...	141,877,000	91,289,000	...	...	(7,653,068)	...	210,995,835	14,514,952	2,145	700,719,172
...	194,466,000	91,289,000	...	...	(7,816,095)	...	262,779,247	15,155,752	3,906	752,880,355
24,253,962	2,224,106,100	78,041,000	...	...	(87,116,366)	...	2,181,937,015	32,958,087	24,389,594	2,992,873,728

Canadian Dairy Commission

...	3,648,000	...	...	...	...	...	2,966,792	681,208	...	3,495,426
277,503,000	...	...	...	...	...	...	4,093,000	...	273,410,000	(102,313,000)

Total Program—Budgetary

...	3,648,000	...	...	...	...	...	2,966,792	681,208	...	3,495,426
277,503,000	...	...	...	...	...	...	4,093,000	...	273,410,000	(102,313,000)

Programs by Activity—Concluded

Source of authorities										Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers				Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote							
\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
24,772,684,986	...	...	...	...	(14,611,331,527)	...	10,161,353,459	Farm Credit Corporation Non-budgetary		68,133,647	...	10,093,219,812	(70,731,934)
24,772,684,986	...	...	...	...	(14,611,331,527)	...	10,161,353,459	Total Program—Non-budgetary		68,133,647	...	10,093,219,812	(70,731,934)
24,253,962	2,227,754,100	78,041,000	...	...	(87,116,366)	...	2,242,932,696	Total Ministry—Budgetary		2,184,903,807	33,639,295	24,389,594	2,996,369,154
25,050,187,986	...	...	...	...	(14,611,331,527)	...	10,438,856,459	Total Ministry—Non-budgetary		72,226,647	...	10,366,629,812	(173,044,934)

Source of authorities

Disposition of authorities

Available from previous years	As shown in				Adjustments and transfers				Disposition of authorities			
	Main Estimates		Supplementary Estimates		Transfers between ministries		Transfers within this ministry		Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years
	\$	\$	\$	\$	\$	\$	\$	\$				
...	999,000	...	...	...	(5,295)	...	993,705	...	844,243	149,462	...	999,000
...	135,000	...	...	...	...	...	135,000	...	135,000	...	...	150,000
...	2,683,000	...	...	...	(488,000)	...	2,195,000	...	2,091,645	103,355	...	2,775,000
...	423,000	...	...	...	...	...	423,000	...	396,654	26,346	...	661,500
600,000	200,000	...	...	...	(200,000)	...	600,000	...	...	...	...	600,000
...	...	3,756,000	...	...	(17,000)	...	3,739,000	...	3,734,962	4,038	...	...
...	...	...	...	...	...	...	...	...	...	...	...	50,583,329
600,000	3,306,000	3,756,000	...	...	(505,000)	(200,000)	6,957,000	...	6,223,261	133,739	600,000	54,019,829
...	45,000	...	...	...	(2,000)	...	43,000	...	25,000	18,000	...	35,092
...	4,000	...	...	...	...	...	4,000	...	2,000	2,000	...	2,000
600,000	4,489,000	3,756,000	...	...	(512,295)	(200,000)	8,132,705	...	7,229,504	303,201	600,000	55,205,921
Total—Grants												

Transfer Payments—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers ministries	Transfers within this ministry	Statutory adjustments				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Contributions									
...	...	...	...	1,000,000	...	1,000,000	...	...	1,000,000
...	694,000	...	...	(24,705)	...	669,295	...	1	1,033,967
...	903,000	...	...	30,000	...	933,000	...	...	488,971
...	1,597,000	...	...	1,005,295	...	2,602,295	1	...	2,522,938
Inspection and regulation									
...	472,000	...	...	3,588,000	...	3,568,747	491,253	...	4,340,961
...	126,000	...	...	...	...	114,878	11,122	...	125,892
...	9,000	...	...	...	...	6,500	2,500	...	...
...	9,000	...	...	...	...	...	9,000	...	...
...	235,000	...	...	168,200	...	332,323	70,877	...	603,662
...	851,000	...	...	3,756,200	...	4,022,448	584,752	...	7,502,377
Farm financial programs									
...	226,000,000	...	...	(3,500,000)	...	225,164,147	(2,664,147)	...	226,015,404

...	20,000,000	...	...	(5,038,156)	...	14,961,844	...	11,256,410	3,705,434	...	15,179,354
...
...	...	...	...	200,000	...	200,000	...	186,930	13,070	...	6,142,919
...	26,100,000	3,664,000	...	2,276,000	...	32,040,000	...	31,553,957	486,043	...	49,037,211
...
...	90,000,000	...	...	...	(16,759,451)	73,240,549	...	73,240,549	...	...	107,703,670
...	168,000,000	13,000,000	...	...	(9,460,306)	171,539,694	...	171,539,694	...	...	173,390,319
...	...	...	...	900,000	...	900,000	...	524,275	375,725	...	2,899,128
...	...	...	...	2,155,000	...	2,155,000	...	701,448	1,453,552	...	...
...	603,000,000	(77,000,000)	...	...	(59,246,351)	466,753,649	...	466,753,649	...	...	678,741,671
...	1,500,000	...	...	...	186,474	1,686,474	...	1,686,474	...	...	547,952
...	4,000,000	(2,500,000)	...	...	(522,308)	977,692	...	977,692	...	...	2,225,182
...	...	...	...	...	359,574	20,359,574	...	20,359,574	...	...	...
...	1,138,600,000	(42,836,000)	...	(3,007,156)	(85,442,368)	1,007,314,476	...	1,003,944,799	3,369,677	...	14,762,819
...	...	...	...	...	...	...	...	...	...	...	1,276,645,629
<hr/>											
Agri-food development											
...	54,000	...	...	...	...	54,000	...	54,000	...	...	103,800
...	4,191,000	...	...	6,641,056	...	10,832,056	...	10,325,700	506,356	...	10,853,500
...	19,495,000	...	...	631,000	...	20,126,000	...	20,565,432	(439,432)	...	23,441,327
...	2,437,000	...	...	(440,500)	...	1,996,500	...	1,907,804	88,696	...	2,575,100
...	457,000	...	...	1,140,000	...	1,597,000	...	1,609,500	(12,500)	...	5,216,700
...	...	...	...	...	...	...	...	125,000	(125,000)	...	...
...	1,426,000	...	...	(619,500)	...	806,500	...	776,347	30,153	...	6,155,066
...	12,776,000	...	...	(661,600)	...	12,114,400	...	11,753,517	360,883	...	8,367,370
...	5,785,000	...	...	(1,377,100)	...	4,407,900	...	4,566,304	(158,404)	...	5,953,800

Transfer Payments—Continued

Source of authorities										Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers				Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year		
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments									
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
20,893,095	...	...	...	...	...	...	20,893,095	...	...	...	20,893,095	...
...	10,115,000	...	...	951,700	...	...	11,066,700	11,005,200	61,500	...	...	9,011,800
...	...	...	...	2,101,700	...	...	2,101,700	2,101,655	45	...	...	...
...	...	...	...	23,000	...	...	23,000	22,300	700	...	...	...
...	...	...	...	231,000	...	...	231,000	231,000	...	...	...	...
...	7,478,000	...	...	(2,658,900)	...	...	4,819,100	4,983,754	(164,654)	...	...	3,261
...	11,070,000	...	...	(791,900)	...	...	10,278,100	10,307,000	(28,900)	...	...	23,135,700
20,893,095	75,284,000	...	...	5,169,956	...	...	101,347,051	80,334,513	119,443	20,893,095	94,817,424	...
Rural prairie rehabilitation, sustainability and development														
...	796,000	...	...	2,809,000	...	...	3,605,000	3,603,619	1,381	...	...	13,669,094
...	7,110,000	...	...	(3,876,000)	...	...	3,234,000	3,028,481	205,519	...	...	6,574,397
...	5,771,000	...	...	1,500,500	...	...	7,271,500	7,268,633	2,867	...	...	9,649,419
...	21,015,000	...	...	2,465,000	...	...	23,480,000	23,451,565	28,435	...	...	18,149,858
...	6,660,000	...	...	(5,461,000)	...	...	1,199,000	1,064,698	134,302	...	...	260,000

Contributions under the Canada/Saskatchewan Partnership Agreement on rural development	3,420,000	...	...	(2,770,000)	...	650,000	...	435,546	214,454	...	6,000
Contributions under the Canada/Saskatchewan Agreement on irrigation-based economic development	842,000	...	...	224,500	...	1,066,500	...	1,618,300	(551,800)	...	692,582
Contributions for agricultural initiatives under the Green Plan	5,207,000	...	...	(1,304,000)	...	3,903,000	...	3,853,364	49,636	...	536,644
Items not required for the current year	...	...	...	...	...	...	...	...	...	...	9,801
	50,821,000	...	...	(6,412,000)	...	44,409,000	...	44,324,206	84,794	...	49,547,795
Executive, management and administration Contribution to Canada Safety Council in support of National Farm Safety Week	5,000	...	...	...	...	5,000	...	5,000	...	...	5,000
Total—Contributions	20,893,095	1,267,158,000	(42,836,000)	512,295	(85,442,368)	1,160,285,022	...	1,135,233,260	4,158,667	20,893,095	1,431,041,163
Program Summary by Activity											
Agricultural research and development	2,596,000	...	...	1,000,000	...	3,596,000	...	3,446,537	149,463	...	3,521,938
Inspection and regulation	851,000	...	...	3,756,200	...	4,607,200	...	4,022,448	584,752	...	7,502,377
Farm financial programs	1,138,600,000	...	(42,836,000)	(3,007,156)	(85,442,368)	1,007,314,476	...	1,003,944,799	3,369,677	...	1,276,645,629
Policy development	135,000	...	...	...	...	135,000	...	135,000	...	...	150,000
Agri-food development	78,590,000	...	3,756,000	4,664,956	(200,000)	108,304,051	...	86,557,774	253,182	21,493,095	148,837,253
Rural prairie rehabilitation, sustainability and development	50,866,000	...	...	(6,414,000)	...	44,452,000	...	44,349,206	102,794	...	49,582,887
Executive, management and administration	9,000	...	...	...	...	9,000	...	7,000	2,000	...	7,000
Total Program	21,493,095	1,271,647,000	(39,080,000)	...	(85,642,368)	1,168,417,727	...	1,142,462,764	4,461,868	21,493,095	1,486,247,084
Grains and Oilseeds Program Grants											
Grains and oilseeds policies and programs	...	...	3,000,000	...	(1,210,000)	...	1,790,000	1,790,000	...	...	...
Assistance to Canadian farmers and producers of agricultural products	...	...	...	...	...	...	...	...	...	...	...
Items not required for the current year	...	...	...	...	...	...	...	...	...	...	350,688,334
Total—Grants	...	...	3,000,000	...	(1,210,000)	...	1,790,000	1,790,000	...	...	350,688,334
Contributions											
Canadian Grain Commission Membership fee in the International Association for Cereal Chemistry	7,000	...	...	...	...	7,000	...	7,000	...	...	6,830
Grains and oilseeds policies and programs	...	...	...	...	...	...	...	...	...	...	...
Contribution to the POS pilot plant Corporation	2,000,000	...	...	...	...	2,000,000	...	2,000,000	...	...	2,000,000
Contribution to the Canada Grains Council	162,000	...	...	...	...	162,000	...	162,000	...	...	180,000
(S) Payments in connection with the <i>Prairie Grain Advance Payments Act</i>	1,000,000	...	44,000,000	...	693,126	45,693,126	...	45,693,126	...	...	25,250,000
(S) Payments in connection with the <i>Farm Income Protection Act</i> —Net Income Stabilization Account (NISA)	86,000,000	...	(6,000,000)	...	(8,752,898)	71,247,102	...	71,247,102	...	...	85,995,864

Transfer Payments—Concluded

Source of authorities										Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers					Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	2,001,000	...	...	...	...	2,001,000	Canadian International Grains Institute Fees for membership in the International Wheat Council	2,000,378	622	...	2,037,805
...	312,000	...	...	96,499	...	408,499	Freight assistance on feed grains including assistance in respect of grain storage costs in accordance with terms and conditions prescribed by the Governor in Council	408,499	...	...	498,797
...	16,290,000	...	...	1,710,000	...	18,000,000	Contribution to the Canola Council of Canada to promote improvement in the manufacture of Canadian rapeseed products	17,845,572	154,428	...	18,399,089
...	360,000	...	...	(96,499)	...	263,501	Farm Support and Adjustment Measurement I—Quebec	176,000	87,501	...	...
...	...	...	...	6,000,000	...	6,000,000	Contributions under the Cash Flow Enhancement Program for the 1992 Crops	6,000,000	...	...	22,117,000
...	...	33,300,000	...	(15,000,000)	...	18,300,000	Contributions under the Cash Flow Enhancement Program for the 1993 Crops	15,876,698	2,423,302	...	24,744,735		
...	...	10,086,000	...	8,000,000	...	18,086,000	Potato Veinal Necrosis (PVYn) Items not required for the current year	6,774,916	11,311,084	...	...
...	...	...	...	500,000	...	500,000		...	500,000	...	129,274,977
...		
...	108,125,000	81,386,000	...	1,210,000	(8,059,772)	182,661,228		168,184,291	14,476,937	...	310,498,267		
...	108,132,000	81,386,000	...	1,210,000	(8,059,772)	182,668,228	Total—Contributions	168,191,291	14,476,937	...	310,505,097		
Program Summary by Activity													
...	7,000	...	...	...	...	7,000	Canadian Grain Commission Grains and oilseeds policies and programs	7,000	...	...	6,830
...	108,125,000	84,386,000	...	...	(8,059,772)	184,451,228		169,974,291	14,476,937	...	661,186,601
...	108,132,000	84,386,000	...	...	(8,059,772)	184,458,228	Total Program	169,981,291	14,476,937	...	661,193,431
21,493,095	1,379,779,000	45,306,000	...	...	(93,702,140)	1,352,875,955	Total Department	1,312,444,055	18,938,805	21,493,095	2,147,440,515
21,493,095	1,379,779,000	45,306,000	...	...	(93,702,140)	1,352,875,955	Total Ministry	1,312,444,055	18,938,805	21,493,095	2,147,440,515

(S) Statutory transfer payment.

Department	Current year		Previous year	
	Estimates	Actual	Actual	
	\$	\$	\$	\$
Agri-Food Program				
Budgetary (respendable revenues)				
Part-mutuel supervision	17,550,000	13,612,950	14,950,342	
Total Program—Budgetary	17,550,000	13,612,950	14,950,342	
Total Department—Budgetary	17,550,000	13,612,950	14,950,342	
Canadian Dairy Commission				
Non-budgetary (respendable receipts)				
Canadian Dairy Commission	...	190,785,000	289,722,000	
Loan repayments	...	190,785,000	289,722,000	
Total Program—Non-budgetary				
Farm Credit Corporation				
Non-budgetary (respendable receipts)				
Farm Credit Corporation	...	759,115,660	354,592,154	
Loan repayments —Section 12	...	854,066	1,139,780	
Total Program—Non-budgetary	...	759,969,726	355,731,934	
Total Ministry—Budgetary	17,550,000	13,612,950	14,950,342	
Non-budgetary	...	950,754,726	645,453,934	

	Current year		Previous year	
	\$	\$	\$	\$
Agri-Food Program				
Tax Revenue—				
Goods and services tax	1,138,751		1,057,858	
Total Tax Revenue	1,138,751		1,057,858	
Non-Tax Revenue—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Agricultural service centres	743,446		845,027	
National Tripartite Stabilization Program	7,958,128		19,394,034	
Construction of multi-purpose exhibition buildings	1,325,930		1,432,707	
Canadian Dairy Commission	1,341,740		7,165,446	
Farm Credit Corporation	210,546,012		225,680,604	
Other accounts—				
Interest on sale of irrigated land—Other	7,070		4,907	
Gross Revenue Insurance Program—Interest on loans	4,113,999		870,650	
	226,036,325		255,393,375	
Refunds of previous years' expenditure—				
Adjustments of Prior Year's Payables at Year End	4,544,853		1,054,409	
Other	4,970,373		3,769,473	
	9,515,226		4,823,882	
Privileges, licences and permits—				
Rentals	2,319,500		2,171,219	
Licences	708,901		673,863	
Permits	232,686		158,168	
Miscellaneous	906,295		607,926	
	4,167,382		3,611,176	
Services and service fees—				
Community pastures	9,512,052		8,794,934	
Livestock grading	2,800,645		2,876,017	
Inspection services	5,640,555		4,820,482	
Seed potato certification	252,190		225,376	
Testing services	103,429		99,876	
Recovery of overtime	3,100,097		3,451,032	
Registration	441,210		404,171	
Miscellaneous	3,197,680		2,298,220	
	25,047,858		22,970,108	

Revenue—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Proceeds from sales—			Other non-tax revenue—		
Animals and animal products	675,900	1,812,172	Net Income Stabilization Account	8,907,957	4,473,925
Plants and plant products	26,783	71,726	Miscellaneous	466,752	384,782
Proceeds from the disposal of surplus Crown assets—			Recovery of payments from provinces and municipalities	21,604,375	26,711,627
Animals and animal products	1,126,498	...			
Plants and plant products	22,511	...	Total Non-Tax Revenue	105,935,861	31,570,334
Miscellaneous	3,402,059	...	Total Program	108,588,402	162,560,614
Miscellaneous	13,227,977	7,078,244			
	18,481,728	8,962,142	Total Department	438,656,426	462,927,805⁽²⁾
			Canadian Dairy Commission		
Other non-tax revenue—			Non-Tax Revenue—		
Recovery of payments from provinces and municipalities	5,947	92,992	Refunds of previous years' expenditure—		
Miscellaneous	45,674,807	434,977	Adjustments of Prior Year's Payables at Year End	1,303	...
	45,680,754	527,969	Other	...	3,289
Total Non-Tax Revenue	328,929,273	296,288,652			
Total Program	330,068,024	297,346,510⁽²⁾	Other non-tax revenue—	1,303	3,289
Grains and Oilseeds Program			Miscellaneous	4,186	...
Tax Revenue—			Total Program	5,489	3,289⁽²⁾
Goods and services tax	2,652,541	3,020,681	Ministry Summary		
Total Tax Revenue	2,652,541	3,020,681	Tax Revenue—		
			Goods and services tax	3,791,292	4,078,539
Non-Tax Revenue—			Total Tax Revenue	3,791,292	4,078,539
Return on investments— ⁽¹⁾			Non-Tax Revenue—		
Loans, investments and advances—	...	81,498,084	Return on investments	226,036,325	336,891,459
Western Grain Stabilization Account			Refunds of previous years' expenditure	41,948,822	5,938,100
Refunds of previous years' expenditure—	254,563	90,880	Privileges, licences and permits	4,379,875	3,836,696
Adjustments of Prior Year's Payables at Year End	32,177,730	1,020,049	Services and service fees	67,284,896	71,067,408
Other	32,432,293	1,110,929	Proceeds from sales	18,556,681	9,020,589
			Other non-tax revenue	76,664,024	32,098,303
Privileges, licences and permits	212,493	225,520	Total Non-Tax Revenue	434,870,623	458,852,555
Services and service fees—					
Grain fees	42,005,341	47,804,736	Total Ministry	438,661,915	462,931,094
Miscellaneous	231,697	292,564			
	42,237,038	48,097,300			
Proceeds from sales—					
Plant products and government publications	64,108	58,447			
Proceeds from the disposal of surplus Crown assets	9,544	...			
Miscellaneous	1,301	...			
	74,953	58,447			

(1) Interest unless otherwise indicated.

(2) Refund of previous years' expenditure for Canadian Dairy Commission of \$3,289 was included in the Agri-Food Program in the previous year.

SECTION 3

1993-94

PUBLIC ACCOUNTS

Atlantic Canada Opportunities Agency

Department

Enterprise Cape Breton Corporation

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

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Department**Objective**

To support and promote opportunity for the economic development of Atlantic Canada, with particular emphasis on small and medium-sized enterprises, through policy, program and project development and implementation and through advocacy of the interests of Atlantic Canada in national economic policy, program and project development and implementation.

Activity Description*Development*

To support and promote opportunity for economic development in Atlantic Canada, with particular emphasis on small and medium-sized enterprises, through policy, program and project development and implementation and through advocating the interests of Atlantic Canada in national economic policy, program and project development and implementation.

Corporate administration

To ensure that the Agency's resources are efficiently and effectively managed, that administrative systems and services are in place to support management decision-making and enhance managerial accountability and operational control.

Enterprise Cape Breton Corporation**Objective**

To promote and assist the financing and development of industry on the Island of Cape Breton and to broaden the base of the economy of the Island.

Ministry Summary

Source of authorities				Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers					
\$	\$	\$	\$	\$		\$	\$	\$
...	45,648,000	...	...	45,648,000	1	41,972,921	3,675,079	41,478,526
...	255,444,000	...	...	255,444,000	5	214,687,638	40,756,362	212,500,268
...	3,500,000	...	(2,163,466)	1,336,534	(S)	1,336,534	...	1,960,816
...	10,000,000	...	5,097,970	15,097,970	(S)	15,097,970	...	10,415,065
...	2,575,000	...	71,000	2,646,000	(S)	2,646,000	...	2,034,000
...	...	...	12,515	12,515	(S)	3,828	...	...
...	...	...	808	808	(S)	808	...	1,501
...	317,167,000	...	3,018,827	320,185,827		275,745,699	44,431,441	268,390,176
...	9,825,000	...	...	9,825,000	10	9,825,000	...	10,050,000
...	9,825,000	...	...	9,825,000		9,825,000	...	10,050,000
...	326,992,000	...	3,018,827	330,010,827		285,570,699	44,431,441	278,440,176

Note: The full wording of all authorities, granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority

1) An amount of \$29,902,500 which was made available to other government departments in support of regional economic development objectives in Atlantic Canada was not used during the current year. Other fiscal adjustments related to reproofing of funds and expenditure reductions account for an additional \$7,175,000.

Source of authorities										Disposition of authorities			
Available from previous years		As shown in			Adjustments and transfers					Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
		Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use						
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	10,000,000	...	...	...	...	...	10,000,000	5,227,311	4,772,689	...	...	5,164,406
...	200,000	...	...	...	...	...	200,000	88,300	111,700	...	...	112,618
...	...	...	...	...	...	...	...	...	...	...	...	566,950
...	10,200,000	...	...	...	...	...	10,200,000	5,315,611	4,884,389	...	...	5,843,974
Total—Grants													
Department Grants													
Development													
Grants to non-profit organizations to promote economic cooperation and development													
...	10,000,000	...	...	...	...	...	10,000,000	5,227,311	4,772,689	...	...	5,164,406
...	200,000	...	...	...	...	...	200,000	88,300	111,700	...	...	112,618
...	...	...	...	...	...	...	...	...	...	...	...	566,950
...	10,200,000	...	...	...	...	...	10,200,000	5,315,611	4,884,389	...	...	5,843,974
Total—Grants													
Contributions													
Development													
Contributions under programs aimed at stimulating economic regional development in Atlantic Canada relating to small and medium-sized businesses and industries, and other regional development programs and activities													
...	245,244,000	...	...	...	...	...	245,244,000	209,372,027	35,871,973	...	...	206,656,294
...	3,500,000	...	...	...	...	(2,163,466)	1,336,534	1,336,534	...	...	...	1,960,816
...	10,000,000	...	...	...	...	5,097,970	15,097,970	15,097,970	...	...	...	10,415,065
...	258,744,000	...	...	...	...	2,934,504	261,678,504	225,806,531	35,871,973	...	...	219,032,175
...	268,944,000	...	...	...	...	2,934,504	271,878,504	231,122,142	40,756,362	...	...	224,876,149
...	268,944,000	...	...	...	...	2,934,504	271,878,504	231,122,142	40,756,362	...	...	224,876,149
(S) Statutory transfer payment.													

Revenue

Department	Current year	Previous year
Tax Revenue—	\$	\$
Goods and services tax	13,726	19,116
Total Tax Revenue	13,726	19,116
Non-Tax Revenue—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Special areas and highways agreement	5,234,908	7,297,246
Comprehensive development plan agreement	668,249	727,238
Loans to enterprises in Newfoundland and Labrador	10,837	86,788
Loans to assist industry in Cape Breton	10,000	391,449
	5,923,994	8,502,721
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	2,177,719	2,362,524
Contribution recoveries	3,381,750	3,976,730
Adjustments of Prior Year's Payables at Year End	728,052	673,004
	6,287,521	7,012,258
Services and service fees	4,454,028	1,074,832
Proceeds from sales—		
Proceeds from the disposal of surplus Crown assets	12,515	...
Other non-tax revenue	425,882	193,082
Total Non-Tax Revenue	17,103,940	16,782,893
Total Department	17,117,666	16,802,009

Ministry Summary	Current year	Previous year
Tax Revenue—	\$	\$
Goods and services tax	13,726	19,116
Total Tax Revenue	13,726	19,116
Non-Tax Revenue—		
Return on investments	5,923,994	8,502,721
Refunds of previous years' expenditure	6,287,521	7,012,258
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Other non-tax revenue	425,882	193,082
Total Non-Tax Revenue	17,103,940	16,782,893
Total Ministry	17,117,666	16,802,009

(1) Interest unless otherwise indicated.

SECTION 4

1993-94 PUBLIC ACCOUNTS

Communications

Department (includes Multiculturalism and
Citizenship and former Secretary of State)
Advisory Council on the Status of Women
Canada Council
Canadian Broadcasting Corporation
Canadian Film Development Corporation
Canadian Museum of Civilization
Canadian Museum of Nature
Canadian Radio-television and
Telecommunications Commission
National Archives of Canada
National Arts Centre Corporation
National Battlefields Commission
National Capital Commission
National Film Board
National Gallery of Canada
National Library
National Museum of Science and Technology
Public Service Commission
Status of Women—Office of the Co-ordinator

CONTENTS

	<i>Page</i>
Program objectives and activity descriptions	4.2
Ministry summary	4.8
Programs by activity	4.15
Transfer payments	4.24
Details of amounts credited to the vote	4.34
Revenue	4.34

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Department

COMMUNICATIONS

Objective

To ensure that our communications systems evolve in an orderly fashion at the forefront of global developments while continuing to meet the needs of all Canadians at affordable cost, and to ensure that Canadians can choose and benefit from a wide selection of canadian cultural products and services.

Activity Description

Communications research and development

Fostering continued innovation in technologies, systems and services and encouraging their early exploitation and utilization by all segments of the society, and promoting their use in the sharing of cultural expression, social values and economic development.

Cultural affairs, broadcasting and telecommunications

Contributing to Canada's economic, social and cultural growth by encouraging the orderly development and use of communications, information and broadcast systems, services and infrastructures. Fostering an environment in which Canada's culture and heritage are preserved and appreciated by audiences at home and abroad, through improved access and support to creators, researchers, cultural industries and institutions.

Spectrum management

Ensuring that high quality, reliable, timely and efficient radiocommunications services are available and of benefit to all Canadians by accommodating as many users of the radio spectrum as possible with a minimum of interference.

Government telecommunications and information exchange

Provision of information and telecommunications services, products and facilities to the departments and agencies of the Government of Canada.

Corporate services

Provision of corporate direction and support for policy development in the Department of Communications as well as common services in support of effective and efficient management of the Department.

ENVIRONMENT (Parks Program)

Objective

To protect those places which are significant examples of Canada's natural and cultural heritage for the benefit, understanding and enjoyment of the people of Canada, in ways which leave that heritage unimpaired for future generations.

Activity Description

Park operation

The protection, resource management, operation and maintenance of national parks, historic parks and sites, canals and other heritage areas; the delivery of interpretation, information and visitor service programs to the public.

Park development

The development and implementation of legislation, policy, research and planning; the establishment and development of new protected heritage areas and resources; the completion or enhancement of existing parks and heritage areas.

Program management and technical services

The provision of management direction to the Program, the provision of engineering and architectural services; and the provision of general administrative services.

MULTICULTURALISM AND CITIZENSHIP

Objective

To develop with all Canadians a shared sense of citizenship which is inclusive and respectful of their diversity to ensure full and active participation in Canadian society.

Activity Description

Multiculturalism

Provision of financial and technical assistance to individuals, groups, institutions and organizations in the private and public sector through the following programs: race relations and cross cultural understanding, heritage cultures and languages, community support and participation; Japanese Canadian redress.

Citizenship

Provision of citizenship services mandated by the *Citizenship Act*; promotion of the concept and values of Canadian citizenship; provision of financial and technical assistance to individuals, groups and institutions in the public and private sector, as well as provincial and territorial governments in the areas of literacy, human rights and voluntary action.

Departmental services

Provision of executive direction, policy development, research and communications, coordination of departmental activities, and provision of services in the areas of human resources, finance, administration, information management, program evaluation and internal audit.

Objective

To enhance among Canadians a sense of belonging to the country by promoting the use and understanding of the traditions and heritage of Canada and by increasing opportunities for participating fully in either official language in the educational, economic and social aspects of life in Canada.

Activity Description

Official languages—Education

Financial assistance to the provinces and territories to provide anglophones in Quebec and francophones in other provinces and the territories with the opportunity to educate their children in their own language at all levels of the educational system and to benefit from contact with their culture, and to provide all Canadians who wish to do so with the possibility of learning one of the two official languages as a second language and to learn about the culture of that language, including teacher training and upgrading, student bursaries for study at the post-secondary level, for summer language courses and for official language monitor positions, and bursaries awarded from the Queen Elizabeth Silver Jubilee Endowment Fund; to institutions, and associations for the collection and dissemination of information on the official languages in education and for the development of methods for teaching the official languages.

Official languages—Promotion

To foster the development of official language communities, provision of financial and technical assistance to their organizations and institutions; for the establishment of community radio stations, and for the administration of justice in the two official

languages; and assistance to provincial and territorial governments for the implementation of services in the minority language and the promotion of official languages. To foster, and promote the use of official languages, provision of financial and technical assistance to voluntary and private sector organizations for activities designed to increase awareness of the advantages of linguistic duality or to expand their services in the two official languages. For those objectives, encourage federal interdepartmental coordination relating to official languages.

Translation

Provision of translation, interpretation and terminology services in all languages, including sign language, to Parliament, the Cabinet, the Public Service and the judiciary, and to all agencies created by Parliament or the Governor in Council.

Education support

Coordination and development of federal Government policies and programs in the field of education; consultations and joint activities with the provinces on matters of common interest related to post-secondary education; administration of post-secondary education payments to the provinces and territories under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act*; administration of the *Canada Student Loans Act*; provision of financial assistance for the development, the promotion and the dissemination of Canadian studies learning materials; cooperation with the Department of External Affairs in ensuring the effectiveness of Canada's participation in international educational fora and activities.

Social development

Provision of financial and technical support to individuals, non-governmental organizations, voluntary organizations, public and private institutions for the purpose of enabling Canadians to realize their full potential for individual and collective action in addressing their needs and aspirations; promotion and coordination, at the federal level as well as with institutions and the private sector, on specific issues to stimulate changes in attitudes and reduce discriminatory barriers which impede full participation.

State ceremonial and Canadian identity

Promotion of knowledge and understanding of Canada, its culture, history and traditions; promotion of participation by Canadians in events of national significance such as the Canada Day celebrations; organization of royal visits and administration of responsibilities related to the Crown and to state protocol.

Regional operations

Management of social development and translation, giving particular attention to the specific needs of each region; representation of regional interests to private and public agencies; representation of the interests of the Department of the Secretary of State in the regions; management of a national network of regional offices.

Administration

Provision of executive direction for the Department; coordination of policy development and research; development and implementation of management policies and systems and provision of services in the areas of planning, communication, finance, administration, corporate support, human resources, legal services, program evaluation and internal audit.

Advisory Council on the Status of Women

Objective

To bring before the Government and the public matters of interests and concern to women.

Activity Description

Advisory Council on the Status of Women

Recommends to the Government legislation and programs to improve the Status of Women; researches matters pertaining to the Status of Women in Canada; informs the public on areas of concern to women and publishes an annual report on the progress being made in improving the Status of Women.

Canada Council

Objective

To foster and promote the study and enjoyment of, and production of works in the arts and to co-ordinate UNESCO activities in Canada and Canadian participation in UNESCO activities abroad, apart from political questions and assistance to developing countries.

Canadian Broadcasting Corporation

Objective

To develop and provide a national broadcasting service for all Canadians in both official languages, in television and radio, which should be primarily Canadian in content and character.

Canadian Film Development Corporation

Objective

To foster and promote the development of a feature film industry in Canada.

Canadian Museum of Civilization

Objective

To increase, throughout Canada and internationally, interest in, knowledge and critical understanding of and appreciation and respect for human cultural achievements and human behaviour by establishing, maintaining and developing for research and posterity a collection of objects of historical or cultural interest, with special but not exclusive reference to Canada, and by demonstrating those achievements and behaviour, the knowledge derived from them and the understanding they represent.

Canadian Museum of Nature

Objective

To increase, throughout Canada and internationally, interest in, knowledge of and appreciation and respect for the natural world by establishing, maintaining and developing for research and posterity a collection of natural history objects, with special but not exclusive reference to Canada, and by demonstrating the natural world, the knowledge derived from it and the understanding it represents.

Canadian Radio-television and Telecommunications Commission

Objective

To regulate and supervise all aspects of the Canadian broadcasting system with a view to implementing the broadcasting policy set out in the *Broadcasting Act*; and to regulate rates and other aspects of the services offered by telecommunications common carriers under federal jurisdiction.

Activity Description

Broadcasting

Advise and provide recommendations to the Commission on the development of policy, regulations and on operational matters; analyse and evaluate proposals and applications submitted to the Commission in the context of the objectives of the broadcasting policy for Canada and the Commission's policies and regulations; monitor the Canadian broadcasting system to determine adequacy of present services, future requirements, and ensure compliance with statutes, conditions of licence and regulations.

Telecommunications

Advise the Commission on all matters related to telecommunications carrier regulation under the *Railway Act* and other statutes, and in so doing, to analyse and evaluate related data and take into account changes of sociological, political and technological significance in the telecommunications environment.

Administration

Executive management, departmental administration and the provision of legal advice and other legal services to the Commission.

Objective

To preserve the collective memory of the nation and of the Government of Canada, and to contribute to the protection of rights and the enhancement of a sense of national identity:

- by acquiring, conserving and facilitating access to private and public records of national significance, and serving as the permanent repository of records of federal Government institutions and ministerial records;
- by facilitating the management of records of federal Government institutions and ministerial records; and
- by encouraging archival activities and the archival community.

Activity Description*Holdings development and management*

Consists of the acquisition, control and conservation of federal Government records considered to be of long-term historical value and records from the private sector which document the development of Canada and are of enduring national value.

Management of Government information

Consists of the sub-activities related to the control of records destruction in federal institutions and ministerial records, assistance to these institutions in the management of recorded information, and the operation of federal records centres.

Services, awareness and assistance

Consists of the provision of reference services to users of the National Archives' holdings, assistance to the archival and records management communities, and the promotion of an awareness of the Archives, its services and holdings.

Supports the effective management and administration of the Department's materiel, financial, human and information resources. This includes providing support to the National Library in the management of human, financial, materiel, and accommodation resources, as well as providing the audit and program evaluation services.

National Arts Centre Corporation**Objective**

To promote the development of the performing arts.

National Battlefields Commission**Objective**

Conserve and develop the historic and urban parks that make up the national battlefields in the city of Quebec and its surrounding area.

Activity Description*Conservation and development*

The actions of the Commission are grouped in only one activity designed "conservation and development" which is subdivided in three sub-activities:

- administration;
- conservation: preservation, maintenance and supervision to ensure a safe and stable environment, alleviate wear and deterioration and delay or prevent damage; and,
- development (of historical, cultural, recreational and natural resources of the territory): visitor reception, facilities and services, interpretation, public awareness, dissemination of information, exhibits, availability of activities and means of public participation and landscaping.

Objective

To make the Capital more representative of Canada and ensure that it is perceived as such by all Canadians, the National Capital Commission (NCC) will use the Capital to communicate Canada to Canadians; make the Capital Canada's meeting place; and safeguard and preserve the Capital for future generations.

National Film Board**Objective**

To produce and distribute films for Canadian audiences and foreign markets, to enhance knowledge of Canadian social and cultural realities and, by so doing, to contribute to the development of a flourishing film industry.

Activity Description*National Film Board operations*

The main activity of the Board is divided into five basic functions to achieve its objective:

- Programming includes development, production and marketing of films and other visual material for Canadian audiences and foreign markets.
- Distribution provides the Canadian public with maximum access to NFB productions as well as to a selection of films produced by other Canadian organizations and to films sponsored by Government departments, through the Board's national film library network and agreements signed with public institutions.
- Technical research initiates and develops projects to advance the art and technology of cinematography.

- Training applies solely to training in filmmaking skills for filmmakers and technicians outside the Board either through training periods or support to film training programs or organizations.
 - Administration includes executive management and the provision of personnel, finance and general administration services.
- National Gallery of Canada**
- Objective**
- To develop, maintain and make known throughout Canada and internationally, a collection of works of art, both historic and contemporary, with special but not exclusive reference to Canada, and to further knowledge, understanding and enjoyment of art in general among all Canadians.

National Library

Objective

To facilitate the use of the library resources of the country by the people and the Government of Canada.

Activity Description

National Library

The Library is divided into three basic areas to achieve its objective:

- Collections management includes all functions related to the development of the Library's collections, to the cataloguing of those collections and the standardization and distribution of bibliographic data. These functions are the responsibility of acquisitions and bibliographic services.
- Library services includes those functions related to the direct provision of information, reference,

referral, advisory, document delivery and systems services to the Library's clientele. These services are provided by public services and information technology services.

- Policy planning and liaison includes functions related to the central management, planning and policy development for the Library, the coordination of federal Government library services and the preparation of publications and exhibits related to the Library's mandate. These functions are the responsibility of the staff of the Offices of the National Librarian, the Associate National Librarian and external relations.

National Museum of Science and Technology

Objective

To foster the scientific and technological literacy of Canadians through the preservation and promotion of Canada's scientific and technological heritage.

ment, monitoring, consultation and advice, administration of staffing delegation, establishment of tests and standards for selection, administration of staffing priorities and services in support of recruitment and promotion. This activity also encompasses the delivery of employment equity programs; policy and special programs and assessment techniques in support of the executive programs.

Executive programs

The executive programs activity includes: recruitment, selection, assessment, and counselling of the executive group; development and implementation of career advancement policies, plans and programs for executives and employees in the feeder groups; administration of executive development programs on behalf of Treasury Board; management of international assignments and exchanges; and implementation of initiatives to increase representation of employment equity target groups in the executive group.

Audit and review

The audit and review activity reviews departmental and PSC staffing practices and procedures in order to determine that appointments conform with the *Public Service Employment Act* and Regulations and Commission policy. It reviews the manner in which departments administer selected aspects of their personnel services for which Treasury Board has policy responsibility. This latter activity is governed by an agreement between Treasury Board Secretariat and the Public Service Commission. It also performs internal audit and program evaluation functions for the Commission.

Appeals and investigations

The appeals and investigations activity, through the establishment of independent boards, hears appeals by public servants against alleged breaches of the *Public Service Employment Act* and Regulations in

Public Service Commission

Objective

To assist in the maintenance of a competent Public Service by ensuring that the best qualified persons are recruited to or promoted within the Public Service, that qualified employees are deployed to meet operational requirements and that certain training services are provided on behalf of the Treasury Board.

Activity Description

Staffing programs

The staffing programs activity encompasses activities in support of delegated and non-delegated staffing, including policy and program develop-

other administrative and support services for the Commission.

Status of Women—Office of the Co-ordinator

Objective

To promote equal opportunities for women in all spheres of Canadian life.

Activity Description

Office of the Co-ordinator

The provision of advice and recommendation to the Minister responsible for the Status of Women on all matters concerning the effective discharge of the Minister's mandate; the provision of information and liaison services in respect of Government programs and policies concerning the Status of Women.

a range of advisory, informational and coordinating services related to language training.

Staff development and training: this sub-activity provides professional, technical, policy, middle management and supervisory training and related specialized training and training services in both official languages to federal public servants across Canada in response to Treasury Board policies and departmental demands. It provides courses designed to meet the job-related training and developmental requirements of departments and a range of advisory, informational and coordinating services related to training.

Administration

The administration activity includes the activities of the Chairman and Commissioners, corporate policy and strategic planning, co-ordination of parts of the Official Languages Program for which the PSC is responsible, management systems and policies, and financial, personnel, communications and

such matters as appointment, demotion and release. In addition, complaints of alleged irregularities in staffing processes and matters of personal harassment in the workplace are investigated. Training, advice and assistance are provided to departments, unions and other interested individuals.

Training programs

The training programs activity is composed of two sub-activities:

Language training: this sub-activity provides mandatory and discretionary language training in both official languages and related orientation and language training services, in conformity with Government policy, to meet the needs of departments and agencies in the federal Public Service. It provides second-language courses designed to meet the job-related linguistic requirements of departments, and

Source of authorities

Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	\$	\$	\$						\$	\$
...	163,026,000	...	...	163,026,000	1	COMMUNICATIONS				
...	...	3,387,606	...	3,387,606	1b	Operating expenditures				
...	...	...	6,204,712	6,204,712		Transfer of \$6,204,712 from Communications Vote 5				
...	163,026,000	3,387,606	6,204,712	172,618,318		Transfer from Vote 5				
...	...	...	...	...	5	Total—Vote 1	169,872,339	2,745,979	...	161,417,604
...	54,449,000	...	...	54,449,000		Capital expenditures				
...	...	...	(6,204,712)	(6,204,712)		Transfer to Vote 1				
...	54,449,000	...	(6,204,712)	48,244,288		Total—Vote 5	48,226,698	17,590	...	44,554,738
...	93,852,400	26,338,743	...	93,852,400	10	Grants and contributions				
...	...	...	...	26,338,743	10b	Contributions				
...	93,852,400	26,338,743	...	120,191,143		Total—Vote 10	119,960,597	230,546	...	124,240,847
...	78,300,000	...	...	78,300,000	15	Payments to the Canada Post Corporation				
...	...	3,000,000	...	3,000,000	15b	Payments to the Canada Post Corporation				
...	78,300,000	3,000,000	...	81,300,000		Total—Vote 15	81,300,000	...	...	112,000,000
...	51,100	...	(42,279)	8,821	(S)	Minister of Communications—Salary and motor car allowance	8,821	...	...	51,175
...	13,945,000	...	335,615	14,280,615	(S)	Contributions to employee benefit plans	14,280,615	...	...	11,232,805
...	...	...	91,794	91,794	(S)	Spending of proceeds from the disposal of surplus Crown assets	8,126	...	83,668	...
...	...	...	157,631	157,631	(S)	Refunds of amounts credited to revenue in previous years	157,631	...	...	879,237
...	403,623,500	32,726,349	542,761	436,892,610		Total budgetary	433,814,827	2,994,115	83,668	454,376,406
...	...	...	...	...	(S)	(L) Telesat Canada—Loans pursuant to the <i>Telesat Canada Act</i> , section 42. Limit \$40,000,000. (Net)				
40,000,000	...	...	...	40,000,000	L20	Loans to institutions and public authorities under the <i>Cultural Property Export and Import Act</i> , section 35. (Gross)	...	...	40,000,000	...
...	10,000	...	...	10,000			...	10,000	...	...

Ministry Summary—Continued

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Vote				
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
SECRETARY OF STATE								
...	156,222,000	...	...	1	Operating expenditures	...	...	...
...	...	7,199,960	...	1b	Operating expenditures	9,777,992	...	177,530,414
...	156,222,000	7,199,960	...		Total—Vote 1	...	...	...
...	347,535,500	...	...	5	Grants and contributions	...	...	...
...	...	6,170,000	...	5b	Contributions	...	...	...
...	347,535,500	6,170,000	...		Total—Vote 5	353,424,386	281,114	443,513,866
...	51,100	...	(4,985)	(S)	Secretary of State—Salary and motor car allowance	46,115	...	51,590
...	2,264,000,000	59,000,000	55,173,303	(S)	Post-secondary education payments to provinces and territories (<i>Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act</i>)	...	...	...
...	489,000,000	14,161,665	17,591,213	(S)	Interest payments, liabilities under the <i>Canada Student Loans Act</i>	2,378,173,303	...	2,887,128,625
...	918,000	...	10,692	(S)	Salaries of the Lieutenant-Governors (<i>Salaries Act</i>)	520,752,878	...	498,487,292
...	275,000	...	34,561	(S)	Payments under <i>Lieutenant-Governors Superannuation Act</i>	928,692	...	915,308
...	81,000	...	37,672	(S)	Supplementary retirement benefits—Former Lieutenant-Governors	309,561	...	282,873
...	11,652,000	...	322,000	(S)	Contributions to employee benefit plans	118,672	...	104,774
...	3,269,734,600	86,531,625	73,164,456		Total Secretary of State—Budgetary	11,974,000	...	10,203,000
...	4,202,877,200	136,911,841	75,030,389		Total Department—Budgetary	3,419,371,575	10,059,106	4,018,217,742
40,000,000	5,040,000	...	...		Non-budgetary	4,385,058,767	332,697	4,997,517,676
...	3,406,000	...	...	10	Program expenditures	1,274,430	40,000,000	7,500,000
...	...	...	56,168		Transfer from TB Vote 5 ⁽¹⁾
...	3,406,000	...	56,168		Total—Vote 10	3,356,502	105,666	3,330,051
...	3,406,000	...	56,168		Total Program—Budgetary	3,356,502	105,666	3,330,051
Canada Council								
...	99,335,000	...	...	30	Payments to the Canada Council	99,335,000	...	108,038,000
...	99,335,000	...	...		Total Program—Budgetary	99,335,000	...	108,038,000

Canadian Broadcasting Corporation

35	Payments to the Canadian Broadcasting Corporation for operating expenditures	945,992,000	...	...	945,992,000	...	...	...	959,062,000
35b	Transfer of \$8,669,999 from Communications Vote 45	...	...	1	8,669,999	...	...	...	...
	Transfer from Vote 45	945,992,000	1	8,669,999	954,662,000	...	...	...	...
	Total—Vote 35	...	...	...	...	...	...	...	...
40	Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	...	...	4,000,000	...	...	...	4,000,000
45	Payments to the Canadian Broadcasting Corporation for capital expenditures	139,547,000	...	...	139,547,000	...	...	...	146,684,000
	Transfer to Vote 35	...	...	...	...	...	...	...	...
	Total—Vote 45	139,547,000	...	...	130,877,001	...	...	...	...
	Total Program—Budgetary	1,089,539,000	1	...	1,089,539,001	...	...	...	1,109,746,000

Canadian Film Development Corporation

50	Payments to the Canadian Film Development Corporation	132,419,000	...	...	132,419,000	...	...	...	137,020,000
	Total Program—Budgetary	132,419,000	...	...	...	...	...	...	137,020,000

Canadian Museum of Civilization

55	Payments to the Canadian Museum of Civilization for operating and capital expenditures	39,125,000	...	...	39,125,000	...	...	...	39,220,000
	Transfer from TB Vote 5 ⁽¹⁾	426,160	...	...	...	...
	Total—Vote 55	39,125,000	...	...	39,551,160	...	...	...	39,220,000
	Total Program—Budgetary	39,125,000	...	...	39,551,160	...	...	...	39,220,000

Canadian Museum of Nature

60	Payments to the Canadian Museum of Nature for operating and capital expenditures	18,822,000	...	...	18,822,000	...	...	...	18,573,438
	Transfer from TB Vote 5 ⁽¹⁾	930,953	...	...	...	...
	Total—Vote 60	18,822,000	...	...	19,752,953	...	...	...	18,573,438
	Total Program—Budgetary	18,822,000	...	...	19,752,953	...	...	...	18,573,438

Canadian Radio-television and Telecommunications Commission

65	Program expenditures	31,847,000	...	...	31,847,000	...	...	...	31,977,984
	Transfer from TB Vote 5 ⁽¹⁾	303,400	...	...	...	...
	Total—Vote 65	31,847,000	...	...	32,150,400	...	...	...	31,977,984
(S)	Contributions to employee benefit plans	2,984,000	...	...	82,000	...	...	...	2,543,000
(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	10,821	...	...	10,821	...

Ministry Summary—Continued

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Refunds of amounts credited to revenue in previous years	Used in the current year		Available for use in subsequent years	
	Main Estimates	Supplementary Estimates					\$	\$	\$	\$
...	...	...	15,464	15,464	(S)		15,464	...	...	32,035
...	34,831,000	...	411,685	35,242,685		Total Program—Budgetary	35,045,321	186,543	10,821	34,553,019
...	55,220,000	...	...	55,220,000	70	National Archives of Canada				
...	...	...	568,900	568,900		Program expenditures				
...	55,220,000	...	568,900	55,788,900		Transfer from TB Vote 5 ⁽¹⁾				
...	4,131,000	...	114,000	4,245,000	(S)	Total—Vote 70	55,414,777	374,123	...	57,952,046
...	...	...	65,069	65,069	(S)	Contributions to employee benefit plans	4,245,000	...	...	3,388,000
...	59,351,000	...	747,969	60,098,969		Spending of proceeds from the disposal of surplus Crown assets	32,269	7,800	25,000	...
...	22,258,000	...	...	22,258,000	75	Total Program—Budgetary	59,692,046	381,923	25,000	61,340,046
...	22,258,000	...	...	22,258,000		National Arts Centre Corporation				
...	...	...	...	...		Payments to the National Arts Centre Corporation	22,258,000	...	...	22,140,000
...	4,907,000	...	...	4,907,000	30	Total Program—Budgetary	22,258,000	...	...	22,140,000
...	150,000	...	(29,636)	120,364	(S)	National Battlefields Commission				
...	...	...	3,323	3,323	(S)	Program expenditures	4,900,092	6,908	...	6,503,223
...	171,000	...	...	171,000	(S)	Expenditures pursuant to subsection 29.1(1) of the <i>Financial Administration Act</i>	120,364	...	...	...
...	5,228,000	...	(26,313)	5,201,687		Spending of proceeds from the disposal of surplus Crown assets	3,191	...	132	...
...	...	...	...	...		Contributions to employee benefit plans	171,000	...	...	133,000
...	58,323,000	...	1,084,000	59,407,000	30	Total Program—Budgetary	5,194,647	6,908	132	6,636,223
...	...	...	...	...		National Capital Commission				
...	58,323,000	...	1,084,000	59,407,000		Payment to the National Capital Commission for operating expenditures				
...	...	...	...	...		Transfer from TB Vote 5 ⁽¹⁾				
...	14,308,000	...	...	14,308,000	35	Total—Vote 30	59,825,000	(418,000)	...	62,487,000
...	...	...	...	...		Payment to the National Capital Commission for capital expenditures	14,308,000	...	...	9,960,000
...	16,452,000	...	...	16,452,000	40	Payment to the National Capital Commission for grants and contributions	16,452,000	...	...	17,425,000
...	89,083,000	...	1,084,000	90,167,000		Total Program—Budgetary	90,585,000	(418,000)	...	89,872,000

[illegible]

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote				
	\$	\$	\$			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
Public Service Commission									
...	130,695,000	...	...	130,695,000	10				
...	...	253,034	...	253,034	10b				
...	130,695,000	253,034	...	130,948,034	(S)	128,975,276	1,972,758	...	122,447,371
...	11,973,000	...	331,000	12,304,000	(S)	12,304,000	...	...	10,575,000
5,512,695	(44,000)	...	44,000	5,512,695	(S)	(386,002)	...	5,898,697	(560,769)
...	...	...	29,712	29,712	(S)	20,220	...	9,492	...
...	...	...	...	...		...	...	...	14,139,051
5,512,695	142,624,000	253,034	404,712	148,794,441		140,913,494	1,972,758	5,908,189	146,600,653
Status of Women—Office of the Co-ordinator									
...	3,496,000	...	...	3,496,000	15				
...	...	2,105,000	...	2,105,000	15b				
...	3,496,000	2,105,000	...	5,601,000	(S)	5,355,036	245,964	...	9,028,804
...	336,000	...	...	336,000	(S)	336,000	...	...	396,000
...	...	...	3,902	3,902	(S)	...	...	3,902	...
...	3,832,000	2,105,000	3,902	5,940,902		5,691,036	245,964	3,902	9,424,804
Total Ministry—									
6,063,041	6,116,104,200	139,269,877	80,070,980	6,341,508,098		6,292,801,059	41,250,366	7,456,673	6,952,186,239
40,000,000	5,040,000	...	...	45,040,000		3,765,570	1,274,430	40,000,000	7,500,000

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority

(L) Non-budgetary authority (loan, investment or advance).

(T) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities										Disposition of authorities				
Available from previous years	Adjustments and transfers							Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year		
	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote								
	Main Estimates	Supplementary Estimates												
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Department														
COMMUNICATIONS														
...	45,917,000	...	...	14,281,673	164,366	(6,368,000)	53,995,039	Operating	52,762,098	1,208,677	24,264	...
...	112,994,000	4,614,606	...	(7,063,835)	91,530	(992,000)	109,644,301	Communications research and development	108,848,958	782,793	12,550	...		
...	60,037,000	1,173,000	...	1,267,125	237,451	(714,000)	62,000,576	Cultural affairs, broadcasting and telecommunications	61,469,716	503,250	27,610	...		
...	694,000	...	...	(694,000)	...	...	...	Spectrum management	...	...	...	...
...	43,754,100	600,000	...	(1,586,251)	49,414	8,074,000	42,817,263	Government telecommunications and information exchange	42,546,760	251,259	19,244	...		
...	(8,074,000)	...	...	...	...	...	...	Corporate services	...	...	...	...
...	...	...	...	...	...	...	...	Revenue credited to the vote	...	...	...	...
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	282,889,587
...	255,322,100	6,387,606	...	6,204,712	542,761	...	268,457,179	Total—Operating	265,627,532	2,745,979	83,668	282,889,587		
Capital														
...	43,553,000	...	...	(4,743,571)	...	...	38,809,429	Communications research and development	38,795,279	14,150	...	...
...	1,113,000	...	...	(176,019)	...	...	936,981	Cultural affairs, broadcasting and telecommunications	936,639	342	...	...
...	7,126,000	...	...	201,029	...	...	7,327,029	Spectrum management	7,324,358	2,671	...	...
...	2,657,000	...	...	(1,486,151)	...	...	1,170,849	Corporate services	1,170,422	427	...	...
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	47,245,972
...	54,449,000	...	...	(6,204,712)	...	...	48,244,288	Total—Capital	48,226,698	17,590	...	47,245,972
Transfer payments														
...	9,850,500	...	...	(133,173)	...	...	9,717,327	Communications research and development	9,717,327	...	...	...
...	78,463,400	26,338,743	...	(145,439)	...	...	104,656,704	Cultural affairs, broadcasting and telecommunications	104,613,047	43,657	...	...
...	49,500	...	...	...	...	...	49,500	Spectrum management	49,500	...	...	...
...	5,489,000	...	...	278,612	...	...	5,767,612	Corporate services	5,580,723	186,889	...	...
...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	124,240,847
...	93,852,400	26,338,743	120,191,143	Total—Transfer payments	119,960,597	230,546	...	124,240,847		

Programs by Activity—Continued

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...	11,979,000	11,979,000	Program management and technical services	11,808,578	170,422	...	13,895,236
...	123,219,000	11,235,416	...	...	134,454,416	Total—Capital	132,531,741	1,922,675	...	126,764,459
...	823,825	...	...	...	1,305,825	Transfer payments	1,300,337	5,488	...	833,735
...	2,525,400	...	...	...	2,530,200	Park operation	2,519,688	10,512	...	6,760,824
...	3,349,225	...	...	...	3,836,025	Park development	3,820,025	16,000	...	7,594,559
...	...	...	...	...	...	Total—Transfer payments	...	...	...	...
...	...	...	...	...	...	Total—Environment (Parks Program)	...	...	...	...
...	...	...	...	...	...	Summary	...	...	...	...
...	...	...	...	...	...	Parks Canada Enterprise	...	...	...	...
...	...	...	...	...	...	Unit (Hot Springs) Revolving Fund	...	...	...	...
...	295,151,000	12,628,904	...	...	308,848,782	Park operation	298,649,224	9,978,570	220,988	289,978,242
...	50,396,000	1,821,740	...	...	52,353,286	Park development	50,871,560	1,455,685	28,041	51,364,373
...	64,240,000	636,922	...	...	64,876,922	Program management and technical services	62,606,267	2,270,655	...	63,675,565
...	...	...	...	...	...	Total Environment	...	...	...	...
...	409,787,000	15,087,567	...	...	426,078,991	(Parks Program)—	412,127,051	13,702,911	249,029	405,018,180
...	...	...	...	...	...	Budgetary	...	...	...	...
...	...	...	...	...	...	MULTICULTURALISM AND CITIZENSHIP	...	...	...	...
...	10,612,000	...	...	...	12,896,228	Operating	8,535,488	4,360,740	...	...
...	41,805,000	...	...	...	34,772,914	Multiculturalism	34,603,273	169,641	...	...
...	19,408,100	...	...	...	21,193,902	Citizenship	22,714,111	(1,520,209)	...	...
...	...	...	...	...	...	Departmental services	...	...	...	...
...	...	...	...	...	...	Activities not required for the current year	...	...	...	67,055,846
...	71,825,100	...	...	...	68,863,044	Total—Operating	65,852,872	3,010,172	...	67,055,846
...	...	...	...	...	...	Capital	...	...	...	...
...	100,000	...	...	...	100,000	Multiculturalism	211,270	(111,270)	...	...
...	100,000	...	...	...	100,000	Citizenship	984,092	(884,092)	...	...
...	141,000	...	...	...	141,000	Departmental services	463,842	(322,842)	...	...
...	...	...	...	...	...	Activities not required for the current year	...	...	...	2,567,834
...	341,000	...	...	...	341,000	Total—Capital	1,659,204	(1,318,204)	...	2,567,834
...	25,509,000	...	...	...	25,314,838	Transfer payments	25,126,470	188,368	...	...
...	22,057,000	2,566,300	...	...	27,898,266	Multiculturalism	27,106,768	791,498	...	...
...	...	...	...	...	...	Citizenship	...	...	...	...
...	...	...	...	...	...	Activities not required for the current year	...	...	...	50,281,668
...	47,566,000	2,566,300	...	...	53,213,104	Total—Transfer payments	52,233,238	979,866	...	50,281,668

Programs by Activity—Continued

Available from previous years	Source of authorities					Disposition of authorities				
	Adjustments and transfers									
	As shown in	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use	Multiculturalism and Citizenship Summary			
\$	\$	\$	\$	\$	\$	\$	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
...
...	36,221,000	...	1,950,066	140,000	...	38,311,066	33,873,228	4,437,838	...	...
...	63,962,000	...	(3,760,716)	3,596	...	62,771,180	62,694,133	77,047	...	...
...	19,549,100	...	1,810,650	(24,848)	...	21,334,902	23,177,953	(1,843,051)	...	...
...	...	...	...	...	...	...	...	...	...	119,905,348
...	119,732,100	...	...	118,748	...	122,417,148	119,745,314	2,671,834	...	119,905,348
Total Multiculturalism and Citizenship—										
Budgetary										
SECRETARY OF STATE										
...	1,760,000	...	(78,867)	...	...	1,837,132	1,507,018	330,114	...	1,667,056
...	2,731,000	...	161,742	...	...	3,013,104	2,516,771	496,333	...	2,432,138
...	99,042,000	...	2,382,115	...	(5,976,400)	97,470,668	90,631,544	6,839,124	...	93,803,143
...	13,687,000	...	(799,885)	...	...	16,417,456	18,088,007	(1,670,551)	...	14,154,108
...	8,328,000	...	250,126	...	...	8,961,785	7,278,950	1,682,835	...	8,565,516
...	4,893,000	...	(601,408)	10,692	...	4,671,428	4,204,207	467,221	...	27,498,326
...	14,486,000	...	(1,370,819)	...	...	13,355,526	13,308,865	46,661	...	12,983,754
...	22,659,100	...	6,033,396	317,015	(1,341,000)	28,045,668	23,774,255	4,271,413	...	22,540,107
...	(1,341,000)	...	...	...	1,341,000	...	...	...	...	...
...	...	...	(5,976,400)	...	5,976,400 ⁽¹⁾
...	166,245,100	7,199,960	...	327,707	...	173,772,767	161,309,617	12,463,150	...	183,644,148
Capital										
...	...	...	...	...	...	...	31,281	(31,281)	...	8,224
...	...	...	...	...	...	...	60,875	(60,875)	...	84,509
...	2,598,000	...	...	...	...	2,598,000	2,618,410	(20,410)	...	1,744,879
...	...	...	...	...	...	...	220,823	(220,823)	...	293,242
...	...	...	...	...	...	...	296,251	(296,251)	...	177,445
...	...	...	...	...	...	...	62,048	(62,048)	...	27,818
...	...	...	...	...	...	...	364,239	(364,239)	...	507,348
...	...	...	...	...	...	...	1,629,231	(1,629,231)	...	2,212,699
...	2,598,000	...	...	...	...	2,598,000	5,283,158	(2,685,158)	...	5,056,164
Total—Capital										
Transfer payments										
...	238,370,000	4,000,000	...	...	...	241,965,000	241,963,417	1,583	...	268,618,341
...	42,743,000	...	(405,000)	...	...	43,282,476	43,261,083	21,393	...	47,273,264

...	2,754,350,000	73,311,665	...	182,500	72,764,516	...	2,900,608,681	Education support	2,900,608,681	...	3,387,284,135
...	63,035,800	2,020,000	...	(221,474)	...	...	64,834,326	Social development	64,594,055	240,271	86,263,515
...	2,392,700	...	...	(95,502)	72,233	...	2,369,431	State ceremonial and Canadian identity	2,351,564	17,867	40,078,175
...	3,100,891,500	79,331,665	...	...	72,836,749	...	3,253,059,914	Total—Transfer payments	3,252,778,800	281,114	3,829,517,430
Secretary of State Summary											
...	240,130,000	4,155,999	...	(483,867)	...	...	243,802,132	Official languages—Education	243,501,716	300,416	270,293,621
...	45,474,000	120,362	...	701,218	...	...	46,295,580	Official languages—Promotion	45,838,729	456,851	49,789,911
...	101,640,000	2,022,953	...	(3,594,285)	...	...	100,068,668	Translation	93,249,954	6,818,714	95,548,022
...	2,768,037,000	76,842,006	...	(617,385)	72,764,516	...	2,917,026,137	Education support	2,918,917,511	(1,891,374)	3,401,731,485
...	71,363,800	2,403,659	...	28,652	...	...	73,796,111	Social development	72,169,256	1,626,855	95,006,476
...	7,285,700	369,144	...	(696,910)	82,925	...	7,040,859	State ceremonial and Canadian identity	6,617,819	423,040	67,604,319
...	14,486,000	240,345	...	(1,370,819)	...	...	13,555,526	Regional operations	13,673,104	(317,578)	13,491,102
...	21,318,100	377,157	...	6,033,396	317,015	...	28,045,668	Administration	25,403,486	2,642,182	24,752,806
...	3,269,734,600	86,531,625	...	...	73,164,456	...	3,429,430,681	Total Secretary of State—Budgetary	3,419,371,575	10,059,106	4,018,217,742
...	4,202,877,200	136,911,841	...	...	75,030,389	...	4,414,819,430	Total Department—Budgetary	4,385,058,767	29,427,966	4,997,517,676
40,000,000	5,040,000	...	...	...	...	...	45,040,000	Non-budgetary	3,765,570	1,274,430	40,000,000
Advisory Council on the Status of Women											
...	3,386,000	...	56,168	...	...	...	3,442,168	Operating	3,337,596	104,572	3,236,384
...	20,000	...	...	...	...	...	20,000	Capital	18,906	1,094	93,667
...	3,406,000	...	56,168	...	...	...	3,462,168	Total Program—Budgetary	3,356,502	105,666	3,330,051
...	99,335,000	...	...	...	...	...	99,335,000	Operating	99,335,000	...	108,038,000
...	99,335,000	...	...	...	...	...	99,335,000	Total Program—Budgetary	99,335,000	...	108,038,000
Canadian Broadcasting Corporation											
...	945,992,000	1	8,669,999	...	...	...	954,662,000	Operating	954,661,999	1	959,062,000
...	4,000,000	...	...	...	...	...	4,000,000	Working capital	4,000,000	...	4,000,000
...	139,547,000	...	(8,669,999)	...	...	...	130,877,001	Capital	130,877,001	...	146,684,000
...	1,089,539,000	1	...	...	...	...	1,089,539,001	Total Program—Budgetary	1,089,539,000	1	1,109,746,000
Canadian Film Development Corporation											
...	17,564,000	...	...	...	...	...	17,564,000	Operating	17,396,313	167,687	17,771,341
...	63,320,000	...	...	...	...	...	63,320,000	Investments, loans, promotion and distribution	64,579,337	(1,259,337)	62,311,577
...	66,535,000	...	...	...	...	...	66,535,000	Canadian Broadcast Program Development Fund	66,412,611	122,389	73,429,778
...	(15,000,000)	...	...	...	...	...	(15,000,000)	Expected return on investments	(24,470,330)	9,470,330	(16,492,696)
...	132,419,000	...	...	...	...	...	132,419,000	Total Program—Budgetary	123,917,931	8,501,069	137,020,000

Available from previous years	Source of authorities				Adjustments and transfers				Disposition of authorities			
	As shown in		Transfers within this ministry	Transfers between ministries	Statutory adjustments	Amounts credited to the vote	Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates										\$
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	39,125,000	...	426,160	...	...	...	39,551,160	Canadian Museum of Civilization	39,551,162	(2)	...	39,220,000
...	39,125,000	...	426,160	...	...	...	39,551,160	Operating	39,551,162	(2)	...	39,220,000
...	18,822,000	...	930,953	...	...	...	19,752,953	Canadian Museum of Nature	19,752,953	...	...	18,573,438
...	18,822,000	...	930,953	...	...	...	19,752,953	Operating	19,752,953	...	...	18,573,438
...	11,991,000	...	...	...	27,060	...	12,018,060	Canadian Radio-television and Telecommunications Commission	10,844,283	1,173,777	...	10,428,104
...	6,876,000	...	...	...	15,580	...	6,891,580	Operating	6,769,924	121,656	...	6,357,969
...	15,186,000	...	303,400	...	65,645	...	15,555,045	Broadcasting	16,565,392	(1,021,168)	10,821	15,319,572
...	34,053,000	...	303,400	...	108,285	...	34,464,685	Telecommunications Administration	34,179,599	274,265	10,821	32,105,645
...	778,000	...	...	...	...	...	778,000	Total—Operating	865,722	(87,722)	...	2,447,374
...	11,991,000	...	...	...	27,060	...	12,018,060	Capital Administration	10,844,283	1,173,777	...	10,428,104
...	6,876,000	...	...	...	15,580	...	6,891,580	Program Summary	6,769,924	121,656	...	6,357,969
...	15,964,000	...	303,400	...	65,645	...	16,333,045	Broadcasting	17,431,114	(1,108,890)	10,821	17,766,946
...	34,831,000	...	303,400	...	108,285	...	35,242,685	Telecommunications Administration	35,045,321	186,543	10,821	34,553,019
...	18,782,000	...	317,170	...	67,269	...	19,166,439	Total Program—Budgetary	52,944,093	164,876	25,000	54,809,990
...	10,659,000	...	89,700	...	24,000	...	10,772,700	National Archives of Canada	19,833,478	(667,039)	...	20,856,630
...	8,594,000	...	40,330	...	14,000	...	8,648,330	Operating	10,450,016	322,684	...	11,573,428
...	14,351,000	...	121,700	...	73,800	...	14,546,500	Holdings development and management	7,362,473	1,285,857	...	6,831,974
...	52,386,000	...	568,900	...	179,069	...	53,133,969	Management of Government	15,298,126	(776,626)	25,000	15,548,008
...	508,000	...	...	...	...	...	508,000	Services, awareness and assistance	52,944,093	164,876	25,000	54,809,990
...	1,500,000	...	...	...	...	...	1,500,000	Administration	790,782	(282,782)	...	973,223
...	...	...	...	...	...	...	...	Total—Operating	930,486	569,514	...	1,393,620
...	...	...	...	...	...	...	...	Capital	...	...	...	...
...	...	...	...	...	...	...	...	Holdings development and management	...	...	...	...
...	...	...	...	...	...	...	...	Information	...	...	...	...

Programs by Activity—Concluded

Source of authorities										Disposition of authorities					
Adjustments and transfers															
Available from previous years	As shown in		Transfers ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years		Used in the previous year			
	Main Estimates	Supplementary Estimates								\$	\$				
...	5,244,000	...	...	...	...	...	5,244,000	5,115,677	128,323	...	...	4,746,848
...	662,000	...	...	...	...	...	662,000	331,658	330,342	...	...	362,155
550,346	82,625,000	...	1,790,461	...	(2,412,926)	...	82,552,881	80,765,844	613,053	1,173,984	82,150,360				
...	28,696,000	...	161,447	...	...	...	28,857,447	28,857,447	...	...	28,883,413	
...	28,696,000	...	161,447	...	...	...	28,857,447	28,857,447	...	...	28,883,413	
...	36,953,000	...	1,248,700	(835,999)	73,673	...	37,439,374	37,316,904	120,522	1,948	39,101,937				
...	8,608,000	1	...	835,999	...	...	9,444,000	9,439,513	4,487	...	1,816,492		
...	440,000	...	...	...	...	...	440,000	338,492	101,508	...	134,234	
...	46,001,000	1	1,248,700	...	73,673	...	47,323,374	47,094,909	226,517	1,948	41,052,663				
National Museum of Science and Technology															
...	16,052,000	...	140,000	...	...	...	16,192,000	16,192,000	...	...	16,087,893	
...	16,052,000	...	140,000	...	...	...	16,192,000	16,192,000	...	...	16,087,893	
Public Service Commission															
...	62,361,000	(276,626)	...	(1,218,793)	(70,000)	...	60,795,581	57,207,779	3,587,802	...	59,621,484				
...	6,600,000	...	...	(521,801)	49,000	...	6,127,199	6,188,050	(60,851)	...	6,242,733		
...	4,221,000	50,800	...	59,411	24,000	...	4,355,211	4,180,198	175,013	...	4,035,211				
...	5,077,000	3,000	...	200,000	77,000	...	5,357,000	5,674,028	(317,028)	...	5,058,566				
5,512,695	47,699,000	40,000	...	600,000	5,000	(15,247,000)	38,609,695	31,501,555	1,209,443	5,898,697	31,371,838				
...	26,599,000	435,860	...	881,183	319,712	...	28,235,755	27,322,808	903,455	9,492	25,767,507				
...	(15,247,000)	...	...	...	...	15,247,000	...	...	...	...	...
5,512,695	137,310,000	253,034	...	...	404,712	...	143,480,441	132,074,418	5,497,834	5,908,189	132,097,339		
Capital															
...	4,017,000	...	...	...	...	...	4,017,000	3,789,056	227,944	...	11,971,805	
...	95,000	...	...	...	...	...	95,000	119,063	(24,063)	...	108,471	
...	41,000	...	...	...	...	...	41,000	246,649	(205,649)	...	133,297	
...	56,000	...	...	...	...	...	56,000	276,307	(220,307)	...	259,276	

...	800,000	...	...	...	...	...	800,000	...	...	...	1,164,772	(364,772)	...	919,577
...	305,000	...	...	...	...	...	305,000	...	...	...	3,243,229	(2,938,229)	...	1,110,888
...	5,314,000	...	...	...	...	...	5,314,000	...	...	...	8,839,076	(3,525,076)	...	14,503,314
Program Summary														
...	66,378,000	(276,626)	...	(1,218,793)	(70,000)	...	64,812,581	...	...	...	60,996,835	3,815,746	...	71,593,289
...	6,695,000	...	...	(521,801)	49,000	...	6,222,199	...	...	...	6,307,113	(84,914)	...	6,351,204
...	4,262,000	50,800	...	59,411	24,000	...	4,396,211	...	...	...	4,426,847	(30,636)	...	4,168,508
...	5,133,000	3,000	...	200,000	77,000	...	5,413,000	...	...	...	5,930,335	(537,335)	...	5,317,842
5,512,695	33,252,000	40,000	...	600,000	5,000	...	39,409,695	...	...	...	32,666,327	844,671	5,898,697	32,291,415
...	26,904,000	435,860	...	881,183	319,712	...	28,540,755	...	...	...	30,566,037	(2,034,774)	9,492	26,878,395
5,512,695	142,624,000	253,034	...	...	404,712	...	148,794,441	...	...	...	140,913,494	1,972,758	5,908,189	146,600,653
Status of Women—Office of the Co-ordinator														
...	3,746,000	2,105,000	...	...	3,902	...	5,854,902	...	...	...	5,525,579	325,421	3,902	9,243,564
...	36,000	...	...	...	...	...	36,000	...	...	...	115,457	(79,457)	...	131,240
...	50,000	...	...	...	...	...	50,000	...	...	...	50,000	...	...	50,000
...	3,832,000	2,105,000	...	...	3,902	...	5,940,902	...	...	...	5,691,036	245,964	3,902	9,424,804
Total Ministry—Budgetary														
6,063,041	6,116,104,200	139,269,877	6,710,189	...	73,360,791	...	6,341,508,098	...	...	...	6,292,801,059	41,250,366	7,456,673	6,952,186,239
40,000,000	5,040,000	...	...	...	...	...	45,040,000	...	...	...	3,765,570	1,274,430	40,000,000	7,500,000

(1) The amount of revenue credited to the vote available for spending was increased during the year.

Transfer Payments

Source of authorities							Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers						
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	1,068,400	...	...	(150,000)	...	918,400	908,247	10,153	...	1,316,219
...	1,507,000	...	...	...	...	1,507,000	1,507,000	...	...	1,507,000
...	13,488,300	...	...	(3,406,436)	...	10,081,864	10,048,867	32,997	...	14,856,839
...	430,000	...	...	...	...	430,000	430,000	...	...	700,000
...	16,493,700	...	...	(3,556,436)	...	12,937,264	12,894,114	43,150	...	18,380,058
...	49,500	...	...	...	...	49,500	49,500	...	...	55,000
...	16,543,200	...	...	(3,556,436)	...	12,986,764	12,943,614	43,150	...	18,435,058
Contributions										
...	1,593,000	...	...	(591,020)	...	1,001,980	1,001,980	...	...	1,660,859
...	2,520,000	...	...	323,026	...	2,843,026	2,843,026	...	...	2,725,439
...	5,737,500	...	...	134,821	...	5,872,321	5,872,321	...	...	5,410,833
...	9,850,500	...	...	(133,173)	...	9,717,327	9,717,327	...	...	9,797,131
...	913,500	...	...	(23,000)	...	890,500	890,500	...	...	1,180,000

...	832,500	...	...	364,481	...	1,196,981	...	...	1,158,279
...	625,500	...	...	...	...	625,500	...	...	695,000
...	13,597,000	...	...	(832,859)	...	12,764,141	...	...	14,316,214
...	225,000	...	...	72,700	...	297,700	...	...	320,000
...	23,531,700	...	...	(1,451,459)	...	22,080,241	...	...	24,495,735
...	4,050,000	...	...	85,000	...	4,135,000	...	...	4,558,693
...	315,000	...	...	(1,100)	...	313,900	...	...	350,000
...	3,100,000	...	...	328,710	...	3,100,000	...	...	3,100,000
...	2,290,000	325,000	...	...	...	2,943,710	...	...	2,180,770
...	50,000	...	...	16,788	...	66,788	...	...	57,613
...	540,000	...	...	(30,027)	...	509,973	...	1	455,301
...	409,500	...	...	263,233	...	672,733	...	1	470,826
...	750,000	...	...	(750,000)	...	...	...	...	...
...	855,000	...	...	(588,825)	...	266,175	...	...	249,678
...	1,193,000	...	...	...	...	1,193,000	...	...	843,000
...	2,235,000	6,282,000	...	3,297,290	...	11,814,290	...	...	12,877,842
...	750,000	...	...	...	...	750,000	...	...	750,000
...	1,044,000	...	...	(53,026)	...	990,973	...	1	682,919
...	1,696,500	...	...	(901,260)	...	795,240	...	...	375,000
...	405,000	...	...	204,071	...	609,071	...	...	152,085
...	319,500	...	...	121,394	...	440,894	...	...	213,300

Transfer Payments—Continued

Source of authorities							Disposition of authorities					
Available from previous years	As shown in		Adjustments and transfers				Total available within this ministry for use	Statutory adjustments	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers ministries	Transfers between ministries	Transfers within this ministry							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	1,800,000	...	...	(1,800,000)	...	...	...	...	...	...	...	...
...	377,000	...	...	...	...	377,000	...	377,000	...	...	...	...
...	65,000	...	...	(22,650)	...	42,350	...	42,350	...	...	...	...
...	...	17,955,743	...	(5,583,352)	...	12,372,391	...	12,372,391	...	...	...	...
...	...	...	...	70,000	...	70,000	...	70,000	...	...	...	340,882
...	...	...	...	390,011	...	390,011	...	390,011	...	...	...	532,322
...	...	251,000	...	(251,000)	...	...	...	...	...	...	...	...
...	...	475,000	...	...	...	475,000	...	475,000	...	...	...	...
...	...	1,000,000	...	(95,000)	...	905,000	...	905,000	...	...	...	...
...	...	4,000,625	...	4,000,625	...	4,000,625	...	4,000,625	...	...	...	...
...	...	...	...	89,155	...	89,155	...	89,155	...	...	...	...
...	...	50,000	...	6,491,097	...	6,541,097	...	6,540,593	504	...	...	607,000
...	61,969,700	26,338,743	...	3,410,997	...	91,719,440	...	91,718,933	507	...	...	272,428
Corporate services												
Canada's share of the cost of international radio, telephone and telegraph organizations:												
The International Telecommunications Union, Geneva, Switzerland												
...	5,308,000	...	...	...	...	5,308,000	...	5,121,111	186,889	...	...	5,081,366
...	165,000	...	...	...	...	165,000	...	165,000	...	...	...	...
...	16,000	...	...	1,636	...	17,636	...	17,636	...	...	...	...
...	...	...	...	276,976	...	276,976	...	276,976	...	...	...	5,095,586
...	...	...	...	...	...	...	...	...	...	...	...	14,596,819
...	5,489,000	...	...	278,612	...	5,767,612	...	5,580,723	186,889	...	...	24,773,771
...	77,309,200	26,338,743	...	3,556,436	...	107,204,379	...	107,016,983	187,396	...	...	105,805,789
Total—Contributions												

Communications Summary by Activity									
...	9,850,500	...	...	(133,173)	...	9,717,327	...	9,717,327	9,797,131
...	78,463,400	26,338,743	...	(145,439)	...	104,656,704	...	104,613,047	89,614,945
...	49,500	...	...	...	...	49,500	...	49,500	55,000
...	5,489,000	...	...	278,612	...	5,767,612	...	5,580,723	24,773,771
...	93,852,400	26,338,743	...	...	...	120,191,143	...	119,960,597	124,240,847
ENVIRONMENT (Parks Program)									
Grants									
Park development									
...	27,000	...	...	...	...	27,000	...	27,000	30,000
...	18,000	...	...	...	...	18,000	...	18,000	20,000
...	45,000	...	...	...	...	45,000	...	45,000	50,000
Contributions									
Park operation									
...	14,040	...	...	5,450	...	19,490	...	19,490	17,900
...	274,500	...	...	...	...	274,500	...	274,500	30,000
...	42,000	...	...	(42,000)	...	...	...	...	37,046
...	225,000	...	...	...	...	225,000	...	216,036	220,561
...	59,400	...	...	...	...	59,400	...	59,400	66,000
...	5,625	...	...	...	...	5,625	...	5,625	6,250
...	27,360	...	...	...	...	27,360	...	27,360	30,400
...	5,400	...	...	...	...	5,400	...	5,307	3,944
...	170,500	...	...	(166,450)	...	4,050	...	...	104,475
...	...	...	...	37,000	...	37,000	...	37,000	22,000
...	...	...	...	400,000	...	400,000	...	400,000	...
...	...	...	...	65,000	...	65,000	...	65,000	35,000
...	...	...	...	90,500	...	90,500	...	87,674	...
...	...	...	...	...	...	...	...	2,826	...
...	823,825	...	...	389,500	...	1,213,325	...	1,197,392	833,735
Park development									
...	14,400	...	...	4,600	...	19,000	...	19,000	22,000
...	220,000	...	...	...	...	220,000	...	220,000	220,000
...	313,000	...	...	7,900	...	320,900	...	320,883	113,268

Source of authorities							Disposition of authorities						
Available from previous years	As shown in			Adjustments and transfers			Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years		Used in the previous year	
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	\$				\$	\$		\$
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	13,500	...	...	...	...	...	13,500	Contribution to the International Union for Conservation of Nature and Natural Resources/Conservation Monitoring Centre	13,500	...	...	15,000
...	80,000	...	...	...	...	...	80,000	Canadian Parks Partnership Contribution to the Man and the Biosphere Program	80,000	...	...	77,500
...	15,000	...	...	...	...	...	15,000	Contribution to the City of Vancouver for the St. Roch Vessel and its shelter	15,000	...	...	15,000
...	85,500	...	...	...	...	...	85,500	Contribution to the International Center for the Study of the Preservation and Restoration of Cultural Property	85,500	...	...	75,000
...	62,000	...	...	4,800	...	...	66,800	Contributions for cost sharing agreements to restore sites and structures of national historic significance	66,800	...	...	57,613
...	1,641,000	...	...	(50,000)	...	...	1,591,000	Contribution to the International Council on Monuments and Sites	1,590,950	50	...	1,250,192
...	36,000	...	...	130,000	...	...	36,000	City of Stoney Creek	36,000	...	...	40,000
...	...	...	...	...	...	...	130,000	Items not required for the current year	130,000	...	...	4,825,251
...	2,480,400	...	...	97,300	...	...	2,577,700		2,577,633	67	...	6,710,824
...	3,304,225	...	...	486,800	...	...	3,791,025	Total—Contributions	3,775,025	16,000	...	7,544,559
Environment (Parks Program) Summary by Activity													
...	823,825	...	...	389,500	...	...	1,213,325	Park operation	1,197,392	15,933	...	833,735
...	2,525,400	...	...	97,300	...	...	2,622,700	Park development	2,622,633	67	...	6,760,824
...	3,349,225	...	...	486,800	...	...	3,836,025	Total Environment (Parks Program)	3,820,025	16,000	...	7,594,559
MULTICULTURALISM AND CITIZENSHIP													
Grants													
Multiculturalism													
...	23,559,000	...	...	(2,416,572)	...	...	21,142,428	Grants to voluntary groups, universities, institutions and individuals for promoting cultural development	20,990,022	152,406	...	22,845,979
Citizenship													
Grants to the voluntary sector, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy,													

...	20,797,000	...	(3,867,787)	...	16,929,213	...	16,913,640	15,573	...	18,215,862
...	44,356,000	...	(6,284,359)	...	38,071,641	...	37,903,662	167,979	...	41,061,841
Contributions										
Multiculturalism										
Contributions to provinces, voluntary groups, universities, institutions and individuals for promoting cultural development										
...	1,950,000	...	2,222,410	...	4,172,410	...	4,136,448	35,962	...	3,859,640
Citizenship										
Contributions to the voluntary sector, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for literacy, voluntary action and human rights activities										
...	1,260,000	...	4,061,949	...	5,321,949	...	4,571,949	750,000	...	5,360,187
Contributions towards the cost of citizenship and language instruction for immigrants including the cost of language textbooks for citizenship classes										
...	...	2,566,300	...	...	5,647,104	...	5,621,179	25,925	...	...
...	1,260,000	2,566,300	...	...	10,969,053	...	10,193,128	775,925	...	5,360,187
...	3,210,000	2,566,300	...	9,365,163	15,141,463	...	14,329,576	811,887	...	9,219,827
Total—Contributions										
Multiculturalism and Citizenship Summary by Activity										
Multiculturalism										
...	25,509,000	...	(194,162)	...	25,314,838	...	25,126,470	188,368	...	26,705,619
...	22,057,000	2,566,300	3,274,966	...	27,898,266	...	27,106,768	791,498	...	23,576,049
...	47,566,000	2,566,300	3,080,804	...	53,213,104	...	52,233,238	979,866	...	50,281,668
Total Multiculturalism and Citizenship										
SECRETARY OF STATE										
Grants										
Official languages—Promotion										
Grants to organizations representing official language minority communities, non-federal public administrations and other organizations, for the purpose of furthering the use and promotion of the official languages										
...	29,174,000	...	(670,418)	...	28,503,582	...	28,500,613	2,969	...	31,353,557
Education support										
Grants to voluntary organizations, non-governmental institutions and individuals for promoting Canadian studies										
...	1,065,000	...	...	...	1,065,000	...	1,065,000	...	...	1,162,968
Social development										
Grants to voluntary organizations, Canadian institutions, individuals, the private sector and other levels of government for the purpose of furthering participation in Canadian society										
...	20,169,000	...	(4,324,690)	...	15,844,310	...	15,609,885	234,425	...	16,707,475

Source of authorities

Source of authorities						Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers			Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates		Transfers ministries	Transfers within this ministry	Statutory adjustments					Total available for use
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	25,398,800	...	...	(4,350,017)	...	21,048,783	Grants to friendship centres, aboriginal associations, aboriginal women's groups, native community groups, native communications societies	21,048,780	3	20,807,617
...	45,567,800	...	...	(8,674,707)	...	36,893,093		36,658,665	234,428	37,515,092
State ceremonial and Canadian identity											
Grants to the Lieutenant-Governors of the provinces of Canada towards defraying the cost of travel and hospitality incurred in the exercise of their duties in their provincial capital:											
...	27,000	...	...	...	...	27,000	Newfoundland	27,000	...	30,000
...	16,200	...	...	...	...	16,200	Prince Edward Island	16,200	...	18,000
...	18,000	...	...	...	...	18,000	Nova Scotia	18,000	...	20,000
...	18,000	...	...	...	...	18,000	New Brunswick	18,000	...	20,000
...	27,000	...	...	...	...	27,000	Quebec	27,000	...	30,000
...	27,000	...	...	...	...	27,000	Ontario	27,000	...	30,000
...	22,500	...	...	...	...	22,500	Manitoba	22,500	...	25,000
...	22,500	...	...	...	...	22,500	Saskatchewan	22,500	...	25,000
...	22,500	...	...	...	...	22,500	Alberta	22,500	...	25,000
...	27,000	...	...	...	...	27,000	British Columbia	27,000	...	30,000
Grants to non-profit organizations for Canada Day celebrations and to the private and public sectors for the purpose of celebrating anniversaries of significance to the Canadian Heritage											
...	1,809,000	...	...	(95,502)	...	1,713,498	(S) Payments under <i>Lieutenant-Governors Super-annuation Act</i>	1,695,631	17,867	1,974,047
...	275,000	...	...	...	34,561	309,561	(S) Supplementary retirement benefits—Former Lieutenant-Governors	309,561	...	282,873
...	81,000	...	...	...	37,672	118,672	Items not required for the current year	118,672	...	104,774
...	...	...	...	...	...	...		...	...	9,361,816
...	2,392,700	...	...	(95,502)	72,233	2,369,431		2,351,564	17,867	11,976,510
...	78,199,500	...	...	(9,440,627)	72,233	68,831,106	Total—Grants	68,575,842	255,264	82,008,127
Contributions											
Official languages—Education											
Contributions in respect of programs relating to the use of official languages in areas of provincial competence; including programs of summer language											

... 236,087,000	4,000,000	...	(1,248,554)	...	238,836,466	...	238,836,863	1,583	...	243,331,104
...	1,520,000	...	...	...	474,577	...	1,994,577	...	...	2,017,000
...	763,000	...	...	...	368,977	...	1,131,977	...	...	23,270,237
...	238,370,000	4,000,000	...	...	(405,000)	...	241,965,000	241,963,417	1,583	268,618,341
Official languages—Promotion										
...	13,569,000	...	...	...	1,209,894	...	14,778,894	14,760,470	18,424	15,919,707
Education support										
(S) Post-secondary education payments to the provinces and territories pursuant to the <i>Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act</i>										
...	2,264,000,000	59,000,000	...	...	55,173,303	2,378,173,303	2,378,173,303	...	...	2,887,128,625
...	489,000,000	14,161,665	...	...	17,591,213	520,752,878	520,752,878	...	...	498,487,292
...	285,000	150,000	...	...	182,500	...	617,500	...	...	505,250
...	2,753,285,000	73,311,665	...	...	182,500	72,764,516	2,899,543,681	2,899,543,681	...	3,386,121,167
Social development										
...	100,000	...	...	...	4,212,216	...	4,312,216	4,306,373	5,843	5,098,214
...	17,368,000	2,020,000	...	...	4,241,017	...	23,629,017	23,629,017	...	43,650,209
...	17,468,000	2,020,000	...	...	8,453,233	...	27,941,233	27,935,390	5,843	48,748,423

Transfer Payments—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	Adjustments and transfers				Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year	
	As shown in	Transfers between ministries	Transfers within ministry	Statutory adjustments					
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...	3,022,692,000	79,331,665	...	9,440,627	72,764,516	3,184,228,808	...	...	28,101,665
...	238,370,000	4,000,000	...	(405,000)	...	241,965,000	...	...	268,618,341
...	42,743,000	...	...	539,476	...	43,282,476	...	...	47,273,264
...	2,754,350,000	73,311,665	...	182,500	72,764,516	2,900,608,681	...	...	3,387,284,135
...	63,035,800	2,020,000	...	(221,474)	...	64,834,326	...	...	86,263,515
...	2,392,700	...	...	(95,502)	72,233	2,369,431	...	...	40,078,175
...	3,100,891,500	79,331,665	...	...	72,836,749	3,253,059,914	...	...	3,829,517,430
...	3,245,659,125	108,236,708	...	3,567,604	72,836,749	3,430,300,186	...	...	4,011,634,504
National Archives of Canada									
Grants									
...	600,000	...	...	...	...	600,000	...	...	600,000
...	600,000	...	...	...	...	600,000	...	...	600,000
Contributions									
...	1,000,000	...	...	...	...	1,000,000	...	...	1,197,683
...	920,000	...	...	...	...	920,000	...	...	1,000,000
...	1,920,000	...	...	...	...	1,920,000	...	...	2,197,683
...	2,520,000	...	...	...	...	2,520,000	...	...	2,797,683

National Film Board

Grants

National Film Board operations
Grants in support of significant
film events of national and/or
international interest held in
Canada, as determined by the
Board of Trustees

...	18,000	...	...	...	18,000	...	9,500	8,500	...	12,000
...	18,000	...	...	...	18,000	...	9,500	8,500	...	12,000

Contributions

National Film Board operations
Payments to the Province of Quebec in respect
of reciprocal taxation agreements
To support non-profit organizations
engaged in film training programs and
to participate in the promotion of
Canadian cinematography

...	360,000	...	...	...	360,000	...	346,415	13,585	...	350,155
...	644,000	...	...	...	644,000	...	322,158	321,842	...	350,155
...	662,000	...	...	...	662,000	...	331,658	330,342	...	362,155

National Library

Grants

International Federation of Library
Associations
International Serials Data
System

...	11,000	...	...	...	11,000	...	11,000	...	...	11,000
...	61,000	...	...	...	61,000	...	61,000	...	...	53,254
...	72,000	...	...	...	72,000	...	72,000	...	...	64,254

Contributions

Canadian library and publishing communities,
in support of programs to facilitate access
by the disabled to printed documents and to
support the conversion of regular print
publications to alternate formats for use
by the disabled

...	368,000	...	...	...	368,000	...	266,492	101,508	...	69,980
...	368,000	...	...	...	368,000	...	266,492	101,508	...	69,980
...	440,000	...	...	...	440,000	...	338,492	101,508	...	134,254

Status of Women—Office of the Co-ordinator

Contributions

Economic Development for Canadian
Aboriginal Women

...	50,000	...	...	...	50,000	...	50,000	...	...	50,000
...	50,000	...	...	...	50,000	...	50,000	...	...	50,000
...	3,249,331,125	108,236,708	...	3,567,604	72,836,749	3,433,972,186	3,432,032,810	1,939,376	...	4,014,978,576

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

Department	Current year		Previous year	
	Estimates		Actual	
	\$		\$	
COMMUNICATIONS				
Budgetary (respendable revenues)				
Communications research and development	6,368,000	5,568,752	...	...
Cultural affairs, broadcasting and telecommunications	992,000	1,243,845	...	...
Spectrum management	714,000	714,000	...	...
Activities not required for the current year	...	...	7,156,268	...
Total Communications—Budgetary	8,074,000	7,526,597	7,156,268	...
SECRETARY OF STATE				
Budgetary (respendable revenues)				
Administration	1,341,000	1,289,368	1,698,000	...
Translation	...	5,495,684	6,396,073	...
Total Secretary of State—Budgetary	1,341,000	6,785,052	8,094,073	...
Total Department—Budgetary	9,415,000	14,311,649	15,250,341	...
National Film Board				
Budgetary (respendable revenues)				
National Film Board operations	8,330,000	10,654,774	10,044,956	...
Total Program—Budgetary	8,330,000	10,654,774	10,044,956	...
Public Service Commission				
Budgetary (respendable revenues)				
Training programs	...	...	...	...
Staff Development and Training Revolving Fund	15,247,000	16,984,401	15,660,466	...
Total Program—Budgetary	15,247,000	16,984,401	15,660,466	...
Total Ministry—Budgetary	32,992,000	41,950,824	40,955,763	...

(b) The amount of revenue credited to the vote available for spending was increased during the year.

Revenue

Department	Current year	Previous year
	\$	\$
COMMUNICATIONS		
Tax Revenue—		
Goods and services tax	666,072	836,925
Total Tax Revenue	666,072	836,925
Non-Tax Revenue—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Cultural property	294	114
Refunds of previous years' expenditure—		
Salary recoveries	...	174,952
National Gallery	...	200,000
Salary overpayment	...	320,696
Adjustments of Prior Year's Payables at Year End	1,798,691	1,474,046
Sundries	528,105	582,694
	2,326,796	2,552,388
Privileges, licences and permits—		
Non general radio service	72,581,356	105,406,274
Sundries	14,442	59,179
Intellectual property licensing revenue	222,870	171,462
	72,818,668	105,636,915
Services and service fees—		
Canadian film and videotape certification	214,910	160,615
Type approval and testing fees	449,552	340,010
Certification, testing and labelling	2,862,060	2,077,873
Sundries	1,246	704
	3,527,768	2,579,202
Proceeds from sales—		
Proceeds from the disposal of surplus Crown assets	91,794	...
Sundries	12,404	9,084
	104,198	9,084
Other non-tax revenue—		
Canadian Institute on Research into Cultural Enterprises	...	335,367
Sundries	592,176	341,771
	592,176	677,138
Total Non-Tax Revenue	79,369,900	111,454,841
Total Communications	80,035,972	112,291,766

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
ENVIRONMENT (Parks Program)			MULTICULTURALISM AND CITIZENSHIP		
Tax Revenue—			Non-Tax Revenue—		
Goods and services tax	2,138,543	2,039,030	Refunds of previous years' expenditure	202,734	405,647
Total Tax Revenue	2,138,543	2,039,030	Privileges, licences and permits—	16,835,325	12,801,206
			Citizenship registration		
Non-Tax Revenue—			Other non-tax revenue	141,209	10,557
Refunds of previous years' expenditure—			Total Multiculturalism and Citizenship	17,179,268	13,217,410
Refunds of transfer payments	344	611	SECRETARY OF STATE		
Reimbursement of operating and maintenance expenditures	131,005	689,524	Tax Revenue—		
Reimbursement of capital expenditures	40,812	289,129	Goods and services tax	30,572	19,611
Sundries	120,204	(242,696)	Total Tax Revenue	30,572	19,611
Adjustments of Prior Year's Payables at Year End	489,757	473,793	Non-Tax Revenue—		
	782,122	1,210,361	Refunds of previous years' expenditure—		
Privileges, licences and permits—			Transfer payments to provinces and territories	485,848	1,123,259
Rentals and concessions	9,106,196	9,564,683	Other transfer payments	2,197,429	1,213,328
Living accommodations	2,010,422	1,930,763	Canada student loans—Cancellation—Principal	79,296,499	73,672,096
Camping and trailer permits	8,443,070	8,009,503	Sundries	390,872	1,317,127
Hunting and fishing permits	343,762	347,083		82,370,648	77,325,810
Licences—General and business	266,087	239,388	Other non-tax revenue—		
Entrance fees	10,443,635	9,556,191	Canada student loans—Interest	28,474,316	26,318,221
Timber permits	873	861	Canada student loans—Guarantee fee	3,166,454	25,461,732
Lockage permits and licences	1,135,787	1,098,946	Interpreter contract and travel recoveries	1,533,783	1,467,195
Public recreation facilities	2,638,845	2,581,823	Canada student loans—Set-off	18,681,820	23,023,837
Sundries	101,968	111,647	Sundries	742,594	649,936
	34,490,645	33,440,888	Total Non-Tax Revenue	52,598,967	76,920,921
Services and service fees	2,592	4,716	Total Non-Tax Revenue	134,969,615	154,246,731
Proceeds from sales—			Total Secretary of State	135,000,187	154,266,342
Hydro—Heritage canals	99,755	78,755	Total Department	271,996,791	317,820,385
Garbage collection	458,316	387,192	Canadian Museum of Civilization		
Water and sewer services	746,658	592,855	Non-Tax Revenue—		
Townsite street works	109,268	105,256	Refunds of previous years' expenditure—		
Proceeds from the disposal of surplus Crown assets	564,773	...	Refunds of previous years' expenditure	...	4,834
Other proceeds from sales	195,315	34,650	Adjustments of Prior Year's Payables at Year End	...	543,451
	2,174,085	1,198,688	Total Program	...	548,285
Other non-tax revenue—					
Interest on overdue accounts	105,113	57,405			
Sundries	88,264	93,779			
	193,377	151,184			
Total Non-Tax Revenue	37,642,821	36,005,837			
Total Environment (Parks Program)	39,781,364	38,044,867			

Revenue—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Canadian Museum of Nature			National Battlefields Commission		
Non-Tax Revenue—			Tax Revenue—		
Refunds of previous years' expenditure	...	4,081	Goods and services tax	...	3
Total Program	...	4,081	Total Tax Revenue	...	3
Canadian Radio-television and Telecommunications Commission			Non-Tax Revenue—		
Refunds of previous years' expenditure	14,210	72,448	Refunds of previous years' expenditure—		
Privileges, licences and permits—			Adjustments of Prior Year's Payables at Year End	867	1,941
Broadcasting licences fees	66,969,762	64,800,846	Proceeds from sales—		
Telecommunications fees	13,678,863	13,535,597	Proceeds from the disposal of surplus Crown assets	3,323	...
	80,648,625	78,336,443	Other non-tax revenue—		
			Sundries	138,341	118,690
			Total Non-Tax Revenue	142,531	120,631
Proceeds from sales—			Total Program	142,531	120,634
Proceeds from the disposal of surplus Crown assets	10,821	...	National Capital Commission		
Other non-tax revenue	209,043	125,791	Non-Tax Revenue—		
Total Program	80,852,699	78,534,682	Refunds of previous years' expenditure	135,000	...
National Archives of Canada			Total Program	135,000	...
Tax Revenue—			National Film Board		
Goods and services tax	11,794	11,184	Tax Revenue—		
Total Tax Revenue	11,794	11,184	Goods and services tax	291,509	295,046
Non-Tax Revenue—			Total Program	291,509	295,046
Refunds of previous years' expenditure—			National Gallery of Canada		
Refunds of previous years' expenditure	113,477	134,495	Non-Tax Revenue—		
Adjustments of Prior Year's Payables at Year End	64,965	76,228	Refunds of previous years' expenditure	...	22,794
	178,442	210,723	Total Program	...	22,794
Services and service fees—					
Receipts from photoduplication services	141,322	127,897			
Proceeds from sales—					
Proceeds from the disposal of surplus Crown assets	65,069	...			
Other non-tax revenue	10,769	11,482			
Total Non-Tax Revenue	395,602	350,102			
Total Program	407,396	361,286			

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
National Library			Status of Women—Office of the Co-ordinator		
Tax Revenue—			Non-Tax Revenue—		
Goods and services tax	29,436	40,859	Refunds of previous years' expenditure—		
Total Tax Revenue	29,436	40,859	Services expenditure	9,213	19,759
			Adjustments of Prior Year's Payables at Year End	333,593	215,539
				342,806	235,298
Non-Tax Revenue—			Proceeds from sales—		
Refunds of previous years' expenditure—			Proceeds from the disposal of surplus Crown assets	3,902	...
Refunds of previous years' expenditure	26,953	90,935	Total Program	346,708	235,298
Adjustments of Prior Year's Payables at Year End	9,049	29,078			
	36,002	120,013	Ministry Summary		
			Tax Revenue—		
Services and service fees—			Goods and services tax	3,202,362	3,273,450
Computerized library services	1,254,266	1,344,776	Total Tax Revenue	3,202,362	3,273,450
Canadian University Theses Program	...	11,599			
Library delivery service	98,516	91,793	Non-Tax Revenue—		
Duplication services	21,354	26,683	Return on investments	294	114
	1,374,136	1,474,851	Refunds of previous years' expenditure	87,037,152	83,304,233
			Privileges, licences and permits	204,793,263	230,215,452
Proceeds from sales—			Services and service fees	6,795,970	5,987,792
Proceeds from the disposal of surplus Crown assets	4,673	...	Proceeds from sales	2,395,783	1,207,772
Other non-tax revenue	7,696	21,208	Other non-tax revenue	53,937,474	78,094,608
Total Non-Tax Revenue	1,422,507	1,616,072	Total Non-Tax Revenue	354,959,936	398,809,971
Total Program	1,451,943	1,656,931	Total Ministry	358,162,298	402,083,421
			(1) Interest unless otherwise indicated.		
Public Service Commission					
Tax Revenue—					
Goods and services tax	34,436	30,792			
Total Tax Revenue	34,436	30,792			
Non-Tax Revenue—					
Refunds of previous years' expenditure—					
Refunds of previous years' expenditure	88,340	318,659			
Adjustments of Prior Year's Payables at Year End	559,185	275,785			
	647,525	594,444			
Services and service fees	1,750,152	1,801,126			
Proceeds from sales—					
Proceeds from the disposal of surplus Crown assets	29,712	...			
Other non-tax revenue	45,896	57,637			
Total Non-Tax Revenue	2,473,285	2,453,207			
Total Program	2,507,721	2,483,999			

SECTION 5

1993-94 PUBLIC ACCOUNTS

Employment and Immigration

Department/Commission (includes
Labour)

Canada Labour Relations Board
Canadian Centre for Occupational
Health and Safety

CONTENTS

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Program objectives and activity descriptions	5.2
Ministry summary	5.4
Programs by activity	5.7
Transfer payments	5.11
Details of amounts credited to the vote	5.14
Revenue	5.15

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Department/Commission

EMPLOYMENT AND IMMIGRATION

Corporate Management and Services Program

Objective

To ensure the development and the implementation of policies and programs and to provide strategic, operational and administrative support to enable Employment and Immigration Canada (EIC) to carry out its mission.

Activity Description

Corporate management and administration

To ensure efficient and effective delivery of EIC's programs by providing management and administrative support and services in accordance with the policy directives, standards and services approved by EIC and central agencies.

Systems and procedures

This includes the design, development, implementation and maintenance of computer systems in support of Employment and Immigration programs; the selection and acquisition of computer hardware, software and data communications networks; the development and coordination of EDP security standards; the development of EDP policies and procedures; and provision of technical guidance and training to users of EDP facilities.

Employment and Insurance Program

Objective

To develop and support the economic utilization of labour market resources in Canada, without undue burden on individuals, groups and regions, in co-operation with other Government departments and

the private sector, respecting the principles of equity in employment and ensuring the protection of public funds, in order to promote the effective and efficient functioning of the Canadian labour market.

Activity Description

Employment

To facilitate decision-making by individuals, employers, organizations and institutions with respect to labour market needs; improve the employability of selected individuals and facilitate their successful integration into appropriate employment; encourage more employers to assume primary responsibility for effectively meeting changing skill needs in the workplace; and support the development of local employment opportunities and assist communities to assess their employment problems and establish and implement appropriate plans which respond to these problems.

Unemployment insurance

To determine eligibility of qualified workers to receive temporary income during periods of unemployment; to protect the integrity of the U.I. Account through the prevention, deterrence or detection of abuse, misuse and fraud; to maintain the legislative base for Unemployment Insurance and the development of appropriate policies and procedures for its administration; to issue and control social insurance numbers to qualified individuals and to manage annuity accounts issued to individuals and groups under the provision of the *Government Annuities Act*.

Canada Employment Centres (CEC) management and joint services

To provide effective and timely management and administrative support for CEC services to the public.

LABOUR

Objective

To facilitate and sustain stable industrial relations and a safe, fair, and equitable workplace; to collect and disseminate labour-related statistics and information; and to generally foster constructive labour-management-government relations.

Activity Description

Mediation and conciliation

The provision of conciliation, mediation, arbitration, and adjudication assistance for dispute resolution in the federal private sector; the adoption of dispute prevention initiatives to maintain stable labour-management relations; and the provision of industrial relations expertise for policy formulation and implementation, and legislative development.

Labour operations

The development and administration of legislated programs directed towards a safe and healthy working environment and fair and equitable conditions of employment; the provision of fire protection services in all buildings owned and/or controlled by the Government of Canada and in major public buildings on Indian reserves; and the promotion and implementation of non-legislated activities aimed at constructive employment relations in the workplace and a work force better informed on union and socio-economic affairs.

Policy and communications

The general management and broad policy direction for the Labour Program; the analysis and development of labour-related policies on economic and social issues; the maintenance of effective working relations with other federal departments, employer and employee organizations, the provin-

Corporate systems and services

The provision of corporate management, administrative support and advisory services to the Department and the delivery and application of government-wide programs and policies in the areas of: corporate planning and reporting, finance, administration, personnel, information management (including the library, records and electronic information processing), security and safety, official languages, internal audit and program evaluation.

Canada Labour Relations Board

Objective

To contribute to and promote effective industrial relations in any work, undertaking or business that falls within the authority of the Parliament of Canada.

Activity Description

Canada Labour Relations Board

Exercise of statutory powers relating to: bargaining rights and their structuring; the investigation, mediation and adjudication of complaints alleging contraventions of provisions of the Canada Labour Code; the interpretation of technological change provisions affecting the terms, conditions and security of employees and the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lockouts; reviewing decisions relating to safety that are referred to the Board; settling the terms of a first

collective agreement; the provision of advice and recommendations relative to the statutory powers of the Board; the provision of administrative services to these ends.

Canadian Centre for Occupational Health and Safety

Objective

To provide Canadians with information about occupational health and safety which is trustworthy, comprehensive, and intelligible. The information facilitates responsible decision-making, promotes change in the workplace, increases awareness of the need for a healthy and safe working environment, and supports education and training.

Activity Description

Council of governors and Executive Board

Representative of federal, provincial, and territorial governments, workers and employers, the Council establishes objectives, policies and determines the priorities and general direction for the Centre. The Executive Board of the Centre, chaired by the President and Chief Executive Officer, consists of nine Governors elected annually from among its members by the Council of Governors, on a tripartite basis. The Executive Board is authorized to carry out the business of Council between Council meetings.

President and centre staff

To implement the policies and programs established by the Council and the Executive Board.

Older worker adjustment

The provision of long-term income assistance to laid-off older workers who have been involved in major permanent layoffs and have not been able to obtain alternative employment before the expiry of their Unemployment Insurance entitlements.

Injury compensation

The provision of compensation benefits to federal Government workers and/or their dependents for injuries suffered in employment and payments to the provincial workers' compensation boards for the handling of claims made by federal Government employees pursuant to the *Government Employees Compensation Act*; the provision of supplementary compensation payments to certain widows of merchant seamen; the adjudication of injury compensation claims made by federal penitentiary inmates; and the administration of the Public Service Income Plan for survivors of employees slain on duty.

[illegible]

[illegible]

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote				
	Main Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	1,839,000	...	...	1,839,000	15	Canadian Centre for Occupational Health and Safety			
...	...	1,238,000	...	1,238,000	15b	Program expenditures			
...	...	...	166,900	166,900		Transfer from TB Vote 5 ⁽¹⁾			
...	1,839,000	1,238,000	166,900	3,243,900		Total—Vote 15			
...	...	...	476	476	(S)	Spending of proceeds from the disposal of surplus Crown assets			
...	...	...	...	...		Appropriations not required for the current year			
...	1,839,000	1,238,000	167,376	3,244,376		Total Program—Budgetary			
...	1,790,996,100	29,329,160	(14,561,799)	1,805,763,461		Total Ministry—Budgetary			
...	...	...	...	...		Non-budgetary			
...	...	...	...	...		1,745,866,596	59,636,070	260,795	1,780,623,630
...	...	...	...	...		...	...	...	75,000
...	...	...	...	...		3,242,548	1,352	476	4,545,843

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Source of authorities										Disposition of authorities					
Available from previous years	As shown in				Adjustments and transfers				Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year		
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote									
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
...	335,229,100	6,673,444	18,790,000	(14,200,000)	247,703	(288,086,000)	58,654,247	Department/Commission EMPLOYMENT AND IMMIGRATION Corporate Management and Services Program Operating Corporate management and administration Systems and procedures Activities not required for the current year Revenue credited to the vote: Corporate management and administration Systems and procedures Total—Operating Capital Corporate management and administration Systems and procedures Revenue credited to the vote: Corporate management and administration Systems and procedures Total—Capital Program Summary Corporate management and administration Systems and procedures Activities not required for the current year	57,202,027	1,264,327	187,893	50,329,149			
...	33,723,000	...	500,000	2,754,000	394,561	(26,060,000)	11,311,561		11,051,588	259,973	...	10,055,672			
...	...	...	...	...	...	...	...		...	...	...	55,504
...	(280,491,000)	...	(18,295,000)	10,700,000	...	288,086,000 ⁽¹⁾			
...	(24,295,000)	...	(355,000)	(1,410,000)	...	26,060,000 ⁽¹⁾			
...	64,166,100	6,673,444	640,000	(2,156,000)	642,264	...	69,965,808		68,253,615	1,524,300	187,893	60,440,325			
...	1,496,000	...	...	9,850,000	...	(8,000,000)	3,346,000		3,339,792	6,208	...	3,112,631	
...	304,000	800,000	2,000,000	1,596,000	...	(3,290,000)	1,410,000		1,407,892	2,108	...	1,841,925			
...	...	...	...	(8,000,000)	...	8,000,000 ⁽¹⁾			
...	...	...	(2,090,000)	(1,290,000)	...	3,290,000 ⁽¹⁾			
...	1,800,000	800,000	...	2,156,000	...	...	4,756,000	4,747,684	8,316	...	4,954,556		
...	56,234,100	6,673,444	495,000	(1,650,000)	247,703	...	62,000,247	60,541,819	1,270,535	187,893	53,441,780				
...	9,732,000	800,000	145,000	1,650,000	394,561	...	12,721,561	12,459,480	262,081	...	11,897,597				
...	...	...	...	...	...	...	...	...	...	...	55,504	
...	65,966,100	7,473,444	640,000	...	642,264	...	74,721,808	73,001,299	1,532,616	187,893	65,394,881				

Source of authorities														Disposition of authorities					
Available from previous years	Adjustments and transfers										Disposition of authorities								
	As shown in				Transfers between ministries		Transfers within this ministry		Statutory adjustments	Amounts credited to the vote	Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years					
	\$	\$	\$	\$	\$	\$	\$	\$						\$	\$	\$			
...	454,807,000	98,918	(16,743,000)	(54,000,000)	(4,239,114)	(279,181,000)	100,742,804	...	...	100,317,329	425,475	...	99,493,398				
...	489,764,000	1,299,802	56,143,583	(31,600,000)	4,121,646	(505,951,583)	13,777,448	...	...	13,150,119	627,329	...	13,165,514				
...	163,487,000	305,000	97,000	52,950,000	2,582,514	(179,319,000)	40,102,514	...	...	37,865,107	2,180,012	57,395	35,538,342				
...	(352,711,000)	...	16,743,000	56,787,000	...	279,181,000 ⁽²⁾						
...	(481,918,000)	...	(56,143,583)	32,110,000	...	505,951,583 ⁽¹⁾						
...	(131,379,000)	...	(97,000)	(47,843,000)	...	179,319,000 ⁽¹⁾						
...	142,050,000	1,703,720	...	8,404,000	2,465,046	...	154,622,766	...	...	151,332,555	3,232,816	57,395	148,197,254				
...	7,505,000	84,000	...	4,005,000	...	(9,787,000)	1,810,000	...	...	1,766,650	43,350	...	978,122				
...	5,213,000	...	20,080,417	16,642,000	...	(40,190,417)	1,745,000	...	...	1,729,676	15,324	...	766,920				
...	307,000	...	...	12,000,000	...	(11,157,000)	1,150,000	...	...	1,140,812	9,188	...	783,110				
...	...	...	...	(9,787,000)	...	9,787,000	...	...	...	...	...	...	...
...	...	...	(20,080,417)	(20,110,000)	...	40,190,417 ⁽¹⁾						
...	...	...	...	(11,157,000)	...	11,157,000 ⁽¹⁾						
...	13,025,000	84,000	...	(8,404,000)	...	...	4,705,000	...	...	4,637,138	67,862	...	2,528,152				
...	3,522,049,000	18,353,996	...	...	...	...	3,540,402,996	...	...	3,091,066,824	449,336,172	...	3,093,633,765				
...	(2,210,000,000)	...	...	...	...	...	(2,210,000,000)	...	...	(1,813,098,000)	(396,902,000)	...	(1,801,569,000)				
...	1,312,049,000	18,353,996	...	...	...	...	1,330,402,996	...	...	1,277,968,824	52,434,172	...	1,292,064,765				

...	1,421,650,000	18,536,914	...	(2,992,000)	(4,239,114)	...	1,432,955,800	...	1,380,052,803	52,902,997	...	1,392,536,285
...	13,059,000	1,299,802	...	(2,938,000)	4,121,646	...	15,522,448	...	14,879,795	642,653	...	13,932,434
...	32,415,000	305,000	...	5,950,000	2,582,514	...	41,252,514	...	39,005,919	2,189,200	57,395	36,321,452
...	1,467,124,000	20,141,716	...	...	2,465,046	...	1,489,730,762	...	1,433,938,517	55,734,850	57,395	1,442,790,171
...	1,533,090,100	27,615,160	640,000	...	3,107,310	...	1,564,452,570	...	1,506,939,816	57,267,466	245,288	1,508,185,052
Total Employment and Immigration—												
Budgetary												
LABOUR												
Operating												
...	4,661,000	72,480	...	...	(19,628)	...	4,713,852	...	4,688,617	25,235	...	5,136,940
...	32,335,000	54,400	...	...	40,919	...	32,430,319	...	30,622,634	1,807,685	...	30,344,610
...	11,329,000	68,540	...	480,000	(2,374)	...	11,875,166	...	10,537,031	1,338,135	...	11,334,741
...	4,115,000	(15,540)	...	...	(1,289)	...	4,098,171	...	3,748,834	349,337	...	3,972,377
...	114,813,000	...	...	...	(22,416,734)	(43,400,000)	48,996,266	...	49,588,899	(592,633)	...	48,805,064
...	10,933,000	103,120	...	...	34,838	...	11,070,958	...	10,351,645	704,282	15,031	10,821,105
...	(43,400,000)	...	...	...	43,400,000	...	...	...	...	...	...	...
...	134,786,000	283,000	...	480,000	(22,364,268)	...	113,184,732	...	109,537,660	3,632,041	15,031	110,414,837
Total—Operating												
Capital												
...	4,000	...	...	...	...	...	4,000	...	43,995	(39,995)	...	118,268
...	351,000	...	...	...	...	...	351,000	...	1,151,589	(800,589)	...	673,850
...	46,000	35,000	...	...	...	...	81,000	...	188,345	(107,345)	...	206,090
...	89,000	...	...	...	...	...	89,000	...	96,193	(7,193)	...	72,171
...	763,000	...	...	...	...	...	763,000	...	1,653,084	(890,084)	...	1,059,174
...	1,253,000	35,000	...	...	...	...	1,288,000	...	3,133,206	(1,845,206)	...	2,129,553
Total—Capital												
Transfer payments												
...	63,000	...	...	...	...	...	63,000	...	55,289	7,711	...	3,314,983
...	7,689,000	...	...	(480,000)	...	...	7,209,000	...	7,193,087	15,913	...	4,883,830
...	102,591,000	...	...	...	3,638,202	...	106,229,202	...	106,229,202	...	...	137,770,178
...	10,000	...	...	...	(2,440)	...	7,560	...	7,560	...	...	8,135
...	110,353,000	...	...	(480,000)	3,635,762	...	113,508,762	...	113,485,138	23,624	...	145,977,126
Total—Transfer payments												
Non-budgetary												
Injury compensation												
Activities not required for the current year												
...	...	...	...	...	...	...	...	...	...	...	...	75,000
Labour Summary												
...	4,665,000	72,480	...	...	(19,628)	...	4,717,852	...	4,732,612	(14,760)	...	5,255,208
...	32,749,000	54,400	...	...	40,919	...	32,844,319	...	31,829,512	1,014,807	...	34,333,443
...	19,064,000	103,540	...	...	(2,374)	...	19,165,166	...	17,918,463	1,246,703	...	16,424,661
...	106,795,000	(15,540)	...	...	3,636,913	...	110,416,373	...	110,074,229	342,144	...	141,814,726
...	71,423,000	...	...	...	(22,419,174)	...	49,003,826	...	49,596,459	(592,633)	...	48,813,199
...	...	...	...	...	...	...	...	...	...	...	...	75,000

- 1) The amount of revenue credited to the vote available for spending was increased during the year.
- 2) The amount of revenue credited to the vote available for spending was reduced during the year.

2) The amount of revenue credited to the vote available for spending was reduced during the year.

Source of authorities						Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers		Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments					
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	79,125,000	...	...	...	...	79,125,000	55,966,478	23,158,522	...	86,577,948
...	3,250,000	...	...	...	...	3,250,000	1,750,000	1,500,000	...	940,263
...	1,000,000	...	...	(1,000,000)	...	...	...	...	...	1,000,000
...	...	...	...	...	...	...	...	...	...	224,000
...	83,375,000	...	...	(1,000,000)	...	82,375,000	57,716,478	24,658,522	...	88,742,211
<hr/>										
Department/Commission										
EMPLOYMENT AND IMMIGRATION										
Employment and Insurance Program										
Grants										
Employment										
Grants to individuals, organizations and corporations to assist individuals to improve their employability and to promote employment opportunities by assisting local entrepreneurial development										
Grants to the Sectoral Training Fund of the electrical and electronics manufacturing industry										
Grants to voluntary organizations—										
Literacy Corps										
Items not required for the current year										
<hr/>										
Total—Grants										
<hr/>										

Source of authorities							Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers			Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates		Transfers between ministries	Transfers within this ministry	Statutory adjustments						
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	10,421,000	...	...	...	1,234,932	...	11,655,932	farming and related industries, including undischarged commitments under previous agreements	11,405,281	250,651	...	10,354,926
...	1,228,674,000	18,353,996	...	...	1,000,000	...	1,248,027,996	Total—Contributions	1,220,252,346	27,775,650	...	1,203,322,554
...	1,312,049,000	18,353,996	...	...	...	...	1,330,402,996	Total Program	1,277,968,824	52,434,172	...	1,292,064,765
...	1,312,049,000	18,353,996	...	...	...	...	1,330,402,996	Total Employment and Immigration	1,277,968,824	52,434,172	...	1,292,064,765
LABOUR Grants												
Labour operations												
...	18,000	...	...	...	...	...	18,000	To support activities which contribute to Occupational Safety and Health Program objectives	16,000	2,000	...	19,500
...	13,000	...	...	...	...	...	13,000	To support standards-writing associations	7,289	5,711	...	7,009
...	9,000	...	...	...	...	...	9,000	Canadian Joint Fire Prevention Publicity Committee	9,000	...	...	10,000
...	23,000	...	...	...	...	...	23,000	To support fire safety organizations	23,000	...	...	25,000
...	63,000	...	...	...	...	...	63,000		55,289	7,711	...	61,509
Policy and communications												
...	23,000	...	...	...	...	...	23,000	Marion V Royce Memorial grants to provide financial assistance to special projects which focus on women in the work force	23,000	...	...	25,000
Older worker adjustment												
(S) Labour adjustment benefits in accordance with the terms and conditions prescribed by the Governor in Council to assist workers who have been laid off as a result of import competition, industrial restructuring, or severe economic disruption in an industry or region												
...	45,700,000	...	...	...	...	3,638,202	49,338,202		49,338,202	...	...	63,484,178

Details of Amounts Credited to the Vote

	Current year		Previous year	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Department/Commission				
EMPLOYMENT AND IMMIGRATION				
Corporate Management and Services Program				
Budgetary (respendable revenues)				
Corporate management and administration				
Recoverable expenditures from the Unemployment Insurance Account	280,491,000	293,764,000	282,628,000	
Systems and procedures				
Recoverable expenditures from the Unemployment Insurance Account	24,295,000	29,075,000	28,568,000	
Canada Employment and Immigration Advisory Council				
Recoverable expenditures from the Unemployment Insurance Account	...	...	133,000	
Total Program—Budgetary	304,786,000⁽¹⁾	322,839,000	311,329,000	
Employment and Insurance Program				
Budgetary (respendable revenues)				
Employment				
Recoverable expenditures from the Unemployment Insurance Account	352,711,000	285,163,000	270,118,000	
Unemployment insurance				
Recoverable expenditures from the Unemployment Insurance Account	481,918,000	544,925,000	516,862,000	
Canada Employment Centres (CEC) management and joint services				
Recoverable expenditures from the Unemployment Insurance Account	131,379,000	163,620,000	149,749,000	
Total Program—Budgetary	966,008,000⁽¹⁾	993,708,000	936,729,000	
Total Employment and Immigration—Budgetary	1,270,794,000	1,316,547,000	1,248,058,000	
LABOUR				
Budgetary (respendable revenues)				
Injury compensation				
Amounts recoverable from Crown agencies regarding payments of injury compensation benefits	43,400,000	53,925,250	53,196,651	
Total Labour—Budgetary	43,400,000	53,925,250	53,196,651	
Total Department/Commission—Budgetary	1,314,194,000	1,370,472,250	1,301,254,651	

**Canadian Centre for Occupational Health and Safety
Budgetary (respendable revenues)**

	Current year		Previous year	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
President and centre staff				
CCINFODisc	1,781,000	1,830,008	1,605,709	
CCINFOnline connect charges	140,000	102,833	106,410	
Workshops/Conferences	...	...	4,645	
Publications, bulk and single requests	41,000	47,664	73,554	
Subscription—Specialty discs	718,000	243,583	106,350	
ATC advertising revenue	...	200	3,587	
Memberships	...	26,272	...	
Projects	...	754,195	854,676	
CCINFOTapes	...	28,168	10,486	
Travel expenses	...	15,214	...	
Training sessions	...	73,339	...	
Miscellaneous revenue	...	8,865	66,421	
New projects	1,000,000	...	...
Inquiries donations	1,000,000	540,253	597,357	
Total Program—Budgetary	4,680,000	3,670,594	3,429,195	
Total Ministry—Budgetary	1,318,874,000	1,374,142,844	1,304,683,846	

⁽¹⁾ The amount of revenue credited to the vote available for spending was increased during the year.

Revenue

	Current year	Previous year
Department/Commission	\$	\$
EMPLOYMENT AND IMMIGRATION		
Corporate Management and Services Program		
Tax Revenue—		
Goods and services tax	19,641	10,020
Total Tax Revenue	19,641	10,020
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Recovery of bad debt	261	...
Salary overpayments	1,299	16,891
Salary overpayments pay day change	...	397,370
Sundries	112,136	79,757
Adjustments of Prior Year's Payables at Year End	1,637,562	1,227,345
Recovery of previous year's loss of money	...	57,119
Recovery of previous year's expenditure—		
Secondments	94,966	...
Secondments—Other Government departments	98,064	...
	1,944,288	1,778,482
Privileges, licences and permits	197,453	117,358
Services and service fees—		
Special services	...	2,026
Proceeds from sales—	344,384	...
Proceeds from the disposal of surplus Crown assets		
Other non-tax revenue—		
Court costs	250	586
Conscience money	100	1,710
Sundries	7,690	63,969
Gains on foreign currency transactions	...	550
Crown housing	4,530	...
	12,570	66,815
Total Non-Tax Revenue	2,498,695	1,964,681
Total Program	2,518,336	1,974,701
Employment and Insurance Program		
Tax Revenue—		
Goods and services tax	32,208	12,044
Total Tax Revenue	32,208	12,044
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Recovery of bad debts	10,477	48,438
Salary overpayments	320,321	4,838
Recovery of previous year's loss of money	28,008	6,488
Department 36—Overpayment reported in GARS	652,384	1,747,576
National Training Program—Allowances	458,910	195,633
National Training Program—Industrial	18,932	1,722
Job entry—Canadian Jobs Strategy	1,494,987	1,118,901
Job development—Canadian Jobs Strategy	1,000,612	702,026
Skill investment—Canadian Jobs Strategy	410,190	340,394
Skill shortages—Canadian Jobs Strategy	52,255	101,272
Old year—Canadian Jobs Strategy—Advance claimed	947,800	101,061
Outreach Program	136,311	88,545
Manpower mobility and trainee travel grant	9,727	11,422
Local Employment Assistance Program	184,716	263,031
Canada Works and Young Canada Works	11,246	11,824
Youth Training Option	4,537	20,620
Canada Community Development Projects	23,231	11,278
Local Economic Development Assistance Program	7,097	8,612
Community Employment Program	454,314	118,022
Recovery of overpayment of course purchase	188,637	66,468
Recovery of salary costs—Secondments	114,214	196,911
Sundries	3,102,799	1,738,774
Adjustments of Prior Year's Payables at Year End	6,675,205	2,609,687
Salary overpayments pay day change	...	1,935,754
Recovery of overpayments—Other Canadian Jobs Strategy	513,575	...
Recovery of overpayments—Local Employment Assistance Program	415	...
Recovery of overpayments—Local Market Innovation	26,789	...
Recovery of overpayments—Immigrant Language Training	52,409	...
Privileges, licences and permits	16,900,098	11,469,297
	980	...

Revenue—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Services and service fees—			Other non-tax revenue—		
Access to information	5,615	3,103	Fines and penalties remitted by the court as the result	68,141	39,509
Special services	30	918	of prosecutions under the Canada Labour Code		
Hungarian Human Resource	217,030	335,746	Pension plan credits remitted by Revenue Canada—	24,000	33,104
	222,675	339,767	Taxation	...	32,588
			Miscellaneous	92,141	105,201
Proceeds from sales—	57,395	...	Total Non-Tax Revenue	1,525,280	2,058,417
Proceeds from the disposal of surplus Crown assets			Total Labour	1,531,030	2,063,013
Other non-tax revenue—			Total Department/Commission	24,582,754	20,155,392
Actuarial surplus/Annuities account	1,832,486	2,679,287	Canada Labour Relations Board		
Crown housing	193,942	205,938	Tax Revenue—		
Court costs	123	199	Goods and services tax	340	444
Conscience money	90	180	Total Tax Revenue	340	444
Unemployment Insurance fines	1,256,597	1,395,453	Non-Tax Revenue—		
Sundries	36,794	11,947	Refunds of previous years' expenditure	1,709	265
Gains on foreign currency transactions	...	3,566	Proceeds from sales—	2,021	...
	3,320,032	4,296,570	Proceeds from the disposal of surplus Crown assets	5,329	6,763
	20,501,180	16,105,634	Other	7,350	6,763
Total Non-Tax Revenue	20,501,180	16,105,634	Total Non-Tax Revenue	9,486	10,914
Total Program	20,533,388	16,117,678	Total Program	9,826	11,358
Total Employment and Immigration	23,051,724	18,092,379	Canadian Centre for Occupational Health and Safety		
LABOUR			Tax Revenue—		
Tax Revenue—			Goods and services tax	53,091	46,114
Goods and services tax	5,750	4,596	Total Tax Revenue	53,091	46,114
Total Tax Revenue	5,750	4,596	Non-Tax Revenue—		
Non-Tax Revenue—			Refunds of previous years' expenditure—		
Refunds of previous years' expenditure—			Adjustments of Prior Year's Payables at Year End	17,669	18,367
Refunds of previous years' expenditure	34,881	192,052	Proceeds from sales—	476	...
Adjustments of Prior Year's Payables at Year End	129,181	232,143	Proceeds from the disposal of surplus Crown assets	18,145	18,367
	164,062	424,195	Total Non-Tax Revenue	18,145	18,367
Services and service fees	1,185,076	1,458,468	Total Program	71,236	64,481
Proceeds from sales—					
Proceeds from the disposal of surplus Crown assets	15,613	...			
Other	68,388	70,553			
	84,001	70,553			

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax Revenue—		
Goods and services tax	111,030	73,218
Total Tax Revenue	111,030	73,218
Non-Tax Revenue—		
Refunds of previous years' expenditure	19,027,826	13,690,606
Privileges, licences and permits	198,433	117,358
Services and service fees	1,407,751	1,800,261
Proceeds from sales	493,606	77,316
Other non-tax revenue	3,425,170	4,472,472
Total Non-Tax Revenue	24,552,786	20,158,013
Total Ministry	24,663,816	20,231,231

SECTION 6

1993-94

PUBLIC ACCOUNTS

Energy, Mines and Resources

Department (includes Forestry)

Atomic Energy Control Board

Atomic Energy of Canada Limited

National Energy Board

Northern Pipeline Agency

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

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Program objectives and activity descriptions	6.2
Ministry summary	6.5
Programs by activity	6.8
Transfer payments	6.12
Details of amounts credited to the vote	6.18
Revenue	6.18

Department

ENERGY, MINES AND RESOURCES

Objective

To advance the development of Canada's economy, in a manner consistent with federal environmental and social objectives, by contributing to the timely and efficient development and use of Canada's mineral and energy resources and by augmenting knowledge and understanding of the Canadian landmass.

Activity Description

Energy

Develops and implements an integrated approach to energy policy development and planning; provides policy advice to the Minister on Canada's energy fiscal regime, and on energy markets, transportation, and storage; conducts analysis and studies of energy resources, and of domestic and international energy markets; conducts financial and economic analysis of major energy projects; negotiates agreements with provincial and territorial governments and industry; represents Canadian energy interest internationally; develops and maintains contingency plans for energy emergencies; assesses Canada's non-conventional energy supplies; develops initiatives to promote efficient development and use of energy in Canada; conducts analysis and provides information on the financial and investment performance of the petroleum industry in Canada; conducts the siting process for the disposal of low-level nuclear wastes; represents Canadian interest in the area of Climate Change; provides advice to the Minister on statutory and regulatory obligations with respect to frontier lands management.

Mineral and metal policy

Develops and implements an integrated approach to mineral policy and mineral program planning consistent with the concept of sustainable development; provides policy advice and support to the Minister, other federal departments, other governments and industry on global mineral issues, markets, economics and environmental impacts; negotiates, coordinates and administers mineral development agreements with the provinces and territories; develops, implements and manages commodity-specific programs and initiatives; advances Canadian minerals and metals interests internationally; monitors and forecasts activity levels and impacts of programs on target industries; and provides timely and accurate economic, technical and scientific information on the minerals and metals sector.

Mineral and energy technology

Conducts and sponsors, in partnership with industry, universities and research institutes, research and development in mineral and energy technology, including mining, mineral extraction and processing, metallurgy, utilization of metals and materials, and the supply, conversion and utilization of heavy oil, oil sands, coal, uranium, and other fuels, together with selected areas of energy conservation, efficiency and diversification, and energy fuels transportation; transfers technology to the private sector; and identifies in cooperation with clients technological opportunities in mining, metallurgy and energy. Regulates throughout Canada the manufacture, importation, storage and sale of explosives by inspecting and licensing factories and magazines, tests and authorizes explosives; provides technical advice on explosives to other governmental agencies (international, federal and provincial); and provides training courses on explosives safety. Develops federal energy R&D policies to support national energy

strategy options; plans and coordinates federal energy R&D activities; collects and disseminates the information on research, development and demonstration activities in federal and provincial departments and agencies, industry, universities, and internationally; provides advice on allocation of federal energy R&D resources; plans and implements information, research, development and demonstration and technology transfer activities to promote energy efficiency and diversity.

Geological surveys

Conducts geological, geophysical and geochemical research and surveys; operates national and regional networks of geophysical observatories; estimates mineral and non-renewable energy resources; investigates geological, geophysical and geochemical phenomena posing hazards to human activities and to the environment; develops geophysical and geochemical technologies; develops national geoscience standards; fosters Canadian geoscience and Canadian participation in international geoscience; cooperates with the provinces and territories on the foregoing; provides advice to Government; produces and disseminates geoscience maps, interpretive reports, compilations and special purpose publications for various clients; provides logistic support for scientific and other programs in the north and Arctic regions.

Surveying, mapping and remote sensing

Establishes and maintains a three-dimensional national network of accurately positioned survey reference markers; acquires and maintains topographical maps and geographical information on the Canadian landmass; prepares, publishes and distributes topographical maps, aeronautical charts and publications, aerial photographs, gazetteers and the "National Atlas of Canada"; regulates and manages property surveys on federal lands, and maintains the international

boundary between Canada and the United States. Revises, processes, archives and disseminates data from remote sensing satellites; provides airborne remote sensing for research and demonstration projects; develops the full range of satellite and airborne remote sensing technology from sensor to image analysis systems; transfers the resulting technology to Canadian industry; supports the technology and applied R&D by industry, universities and governmental agencies; promotes and coordinates the development of geographical information systems technologies and applications; promotes the development of international marketing abilities of the Canadian surveying, mapping and remote sensing industry and assists such marketing where appropriate; and provides technical assistance to operational users of remote sensing for resource management and environmental monitoring.

Administration

Provides overall policy and direction to align departmental objectives to ministerial and governmental priorities, to set goals and monitor results and to manage allocated resources in an effective and efficient manner. Provides financial, human resources, administrative and informatics management and support services to departmental operations.

FORESTRY

Objective

To promote and enhance the sustainable development of Canada's forest resource through environmentally sound forest management and to enhance the social and economic benefits derived from publicly and privately owned forests and from forest-related activities in Canada.

Activity Description

Forestry development

Provides direct stimulation of regional development within the forestry sector and enhances the forest resource base; negotiates, implements and administers federal-provincial/territorial forest resource development agreements and other forestry development initiatives and directly delivers programs to the provinces and territories, private industry and private woodlot owners for forest renewal and intensive forest management; provides funding for forest management on federal lands, including the provision of technical expertise and training; undertakes analyses of the forest labour market to support the development of federal policies and programs.

Forest research and technical services

Enhances the forestry resource base through the discovery, development, demonstration and transfer of innovations to solve problems and increase the efficiency and effectiveness of forest management; conducts and publishes research in the areas of forest resources, protection from insects, disease and fire, environment and wood utilization; provides technical advice and scientific information to federal departments and agencies, the provinces, industry, academic institutions and other countries; administers special co-operative research programs; provides financial support for external research organizations, especially in the fields of forest products and forest engineering; where appropriate, provides forestry survey and specialized services to other federal departments and agencies, provinces and the forest industry.

Administration

Provides leadership, direction, policy development, strategic and operational planning, and program coordination; generates sound economic

information, statistics and advice; provides a national communication program; addresses industry, trade and general international issues, concerns and opportunities in support of the forest sector; provides the common support services including personnel, finance and administration, legal, audit and evaluation, all necessary to fulfill the program objective.

Atomic Energy Control Board

Objective

To ensure that nuclear energy in Canada is only used with due regard to health, safety, security and the environment, and to support Canada's participation in international measures to prevent the proliferation of nuclear weapons.

Activity Description

Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy

The making of regulations for developing, controlling, supervising and licensing the production, application and use of atomic energy; the regulating of the mining, refining, production, processing, import, export, transport, possession, ownership, use or sale of prescribed substances; the defining of standards to be met, the assessing of the capabilities of licence applicants to meet these standards and to assure their maintenance, and the inspecting to ensure compliance; the conducting of mission-oriented research and development to obtain data essential for the effective implementation of licensing and compliance activities; and the designating, under the *Nuclear Liability Act*, of nuclear installations and the prescribing of the basic insurance to be carried by the operators of

such installations; the developing of specialized safeguards techniques and equipment in respect of CANDU reactors in Canada and abroad, in co-operation with the International Atomic Energy Agency in accordance with the Treaty on the Non-Proliferation of Nuclear Weapons.

Atomic Energy of Canada Limited

Objective

To develop the utilization of atomic energy for peaceful purposes.

National Energy Board

Objective

To regulate, in the public interest, those areas of the oil, gas, and electricity industries relating to:

- (i) the construction and operation of pipelines and international power lines,
- (ii) traffic, tolls, and tariffs of pipelines,
- (iii) exports of gas, oil, and electricity and imports of gas and oil, and
- (iv) regulatory control of oil and gas resources on frontier lands, not otherwise controlled by joint boards and to advise the Minister of Energy, Mines and Resources on the development and use of energy resources.

Activity Description

Energy regulation and advice

- Advice and inquiry: Use of the Board's expertise and data bases to provide information and analysis on the control, conservation, use, transportation, marketing, and development of oil, natural gas, and electricity including petroleum resource assessments for frontier lands. Inquiry into aspects of the North American energy situation important to the maintenance of Canada's energy security.
- Facilities regulation: Ensuring expeditious, safe, and environmentally sound construction and operation of gas and oil pipelines and power lines subject to federal jurisdiction.
- Traffic, tolls, and tariffs regulation: Ensuring that tolls of pipelines under federal jurisdiction are just and reasonable and that pipeline services are provided on a continuing basis, without unjust discrimination, and in a cost-efficient manner.
- Energy trade: Ensuring Canadian interests are served through participation in the developing North American market for electrical power, gas, and oil.
- Oil and gas regulation on frontier lands: Developing and maintaining a regulatory system for frontier lands.
- Program management and services: Providing effective support and advice to Board Members, departmental managers, and employees so that program objectives may be achieved.

Northern Pipeline Agency

Objective

To facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the *Northern Pipeline Act*.

Activity Description

Regulation of construction of the Alaska highway gas pipeline

To carry out and give effect to the Agreement of September 20, 1977, between Canada and the United States; to facilitate the efficient and expeditious planning and construction of the pipeline, taking into account local, regional and national interests, including those of the native people, and carrying out federal responsibilities in relation to the pipeline; to facilitate consultation and co-ordination with the governments of the provinces and the territories; to maximize social and economic benefits while minimizing any adverse social and environmental effects; to advance national economic and energy interests and to ensure the highest possible degree of Canadian participation in all aspects of the planning, construction and procurement for the pipeline.

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				\$	\$	\$	\$
...	388,818,000	...	...	388,818,000	1	ENERGY, MINES AND RESOURCES	...	...	...	...
...	...	...	...	...	1b	Operating expenditures	...	...	...	...
...	...	1	...	1	...	Transfer of \$2,995,313 from Energy, Mines and Resources Vote 10	...	...	...	...
...	...	...	2,995,313	2,995,313	...	Transfer from Vote 10	...	...	...	...
...	388,818,000	1	2,995,313	391,813,314	...	Total—Vote 1	385,565,978	6,247,336	...	381,155,443
...	...	...	...	...	3b	Surveys, Mapping and Remote Sensing Revolving Fund (effective April 1, 1994)	...	1	...	...
...	55,529,000	...	...	55,529,000	5	Capital expenditures	52,302,249	3,226,751	...	47,440,747
...	325,277,000	...	...	325,277,000	10	Grants and contributions	...	...	...	...
...	...	...	(2,995,313)	(2,995,313)	...	Transfer to Vote 1	...	...	...	...
...	325,277,000	...	(2,995,313)	322,281,687	...	Total—Vote 10	276,957,846	45,323,841	...	161,786,763
...	51,100	...	(2,455)	48,645	(S)	Minister of Energy, Mines and Resources—Salary and motor car allowance	48,645	...	...	51,590
...	26,410,000	...	730,000	27,140,000	(S)	Contributions to employee benefit plans	27,140,000	...	...	22,177,219
...	...	23,322,000	622,779	23,944,779	(S)	Payments to the Nova Scotia Offshore revenue account	23,944,779	...	...	...
...	17,000,000	(15,000,000)	(234,685)	1,765,315	(S)	Payments to Interprovincial Pipe Line Incorporated in respect of deficiencies related to the Montreal extension (Vote 5d, Appropriation Act No. 1, 1975)	1,765,315	...	...	16,027,278
25,504,247	11,529,000	...	(11,529,000)	25,504,247	(S)	Canada/Nova Scotia Development Fund (Canada-Nova Scotia Oil and Gas Agreement Act)—Total authority of \$200,000,000 less the aggregate off all amounts charged to the Development Fund for the purpose of making payments to Her Majesty in right of the province pursuant to subsection 237(1) of the Act	6,186,727	...	19,317,520	1,775,000
62,897,199	20,420,000	7,150,000	(27,570,000)	62,897,199	(S)	Canada/Newfoundland Development Fund (Canada-Newfoundland Atlantic Accord Implementation Act)	11,373,335	...	51,523,864	52,466,935
...	2,041,000	...	62,930	2,103,930	(S)	Canada/Newfoundland Offshore Petroleum Board (Canada-Newfoundland Atlantic Accord Implementation Act)	2,103,930	...	...	2,267,569
...	743,000	...	21,919	764,919	(S)	Canada/Nova Scotia Offshore Petroleum Board (Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act)	764,919	...	...	849,865

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote			
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$	\$		\$	\$	\$
...	...	...	...	356,937	356,937	(S)	Court awards	...	...
...	...	...	...	72,295	72,295	(S)	Refunds of amounts credited to revenue in previous years	...	494,730
...	...	...	...	198,385	198,385	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	111,794
...	...	...	...	6,587	6,587	(S)	Collection agency fees	...	...
...	...	...	...	...	...	(S)	Appropriations not required for the current year	...	156,812
...	...	...	...	...	...		Appropriations not required for the current year	...	4,902
...	...	...	...	...	...		Appropriations not required for the current year	...	4,333,650
88,401,446	847,818,100	15,472,002	(37,264,308)	914,427,240	914,427,240		Total budgetary	788,631,115	70,998,196
...	...	...	...	...	...	L15	Payments in respect of the Lloydminster Heavy Oil Upgrader operating shortfall.	54,797,929	690,943,485
...	31,667,000	...	...	...	31,667,000		(Gross)	19,377,170	13,300,000
...	...	9,223,240	...	...	9,223,240	L33b	Payment in respect of the Lloydminster Heavy Oil Upgrader. (Gross)	1	116,103,363
...	...	...	...	...	...		Appropriations not required for the current year	...	6,786,284
...	31,667,000	9,223,240	...	...	40,890,240		Total non-budgetary	19,377,171	136,189,647
88,401,446	847,818,100	15,472,002	(37,264,308)	914,427,240	914,427,240		Total Energy, Mines and Resources—	54,797,929	70,998,196
...	31,667,000	9,223,240	...	...	40,890,240		Budgetary	19,377,171	690,943,485
...	...	...	...	...	...		Non-budgetary	...	136,189,647
...	124,859,900	...	...	...	124,859,900	1	FORESTRY	...	...
...	...	...	(7,565,000)	...	(7,565,000)		Operating expenditures	...	...
...	124,859,900	...	(7,565,000)	...	117,294,900		Transfer to Vote 10	...	...
...	11,731,000	...	...	...	11,731,000	5	Total—Vote 1	1,547,346	114,168,466
...	...	...	(889,999)	...	(889,999)		Capital expenditures	...	...
...	11,731,000	...	...	...	10,841,001		Transfer to Vote 10	...	...
...	97,324,000	...	...	...	97,324,000	10	Total—Vote 5	332,971	12,355,129
...	...	1	...	...	7,565,000	10b	Grants and contributions	...	...
...	...	...	7,565,000	...	889,999		Transfer of \$7,565,000 from Forestry Vote 1, and \$889,999 from Forestry Vote 5	...	...
...	97,324,000	1	8,454,999	105,779,000	105,779,000	(S)	Transfer from: Vote 1	390,983	100,047,100
...	...	...	...	...	...		Total—Vote 10	...	...
...	51,100	...	(42,280)	8,820	8,820		Minister of Forestry—Salary and motor car allowance	8,820	51,175

Programs by Activity

Source of authorities										Disposition of authorities					
Available from previous years	As shown in				Adjustments and transfers				Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years		Used in the previous year	
	Main Estimates		Supplementary Estimates		Transfers between ministries		Transfers within this ministry					Statutory adjustments	Amounts credited to the vote		
	\$	\$	\$	\$	\$	\$	\$	\$							
Department															
ENERGY, MINES AND RESOURCES															
Operating															
...	43,751,000	...	...	(1,513,467)	138,902	...	42,376,435	40,983,113	1,392,208	1,114	37,961,851		
...	16,136,000	...	...	1,320,084	348,329	...	17,804,413	17,202,385	601,645	383	17,942,823		
...	102,895,000	...	...	(818,131)	233,826	...	102,310,695	100,505,838	1,790,059	14,798	96,393,478		
...	102,023,000	...	...	1,765,493	308,527	...	104,097,020	103,636,583	350,963	109,474	103,101,932		
...	90,872,000	2	...	2,756,261	193,938	(2,382,822)	91,439,379	91,152,580	269,044	17,755	88,174,791				
...	61,102,100	...	...	367,895	138,227	...	61,608,222	59,751,516	1,843,418	13,288	60,420,803		
...	(1,500,000)	...	...	(882,822)	...	...	...	...	...	...	...
...	415,279,100	2	...	2,995,313	1,361,749	...	419,636,164	413,232,015	6,247,337	156,812	403,995,678				
Capital															
...	596,000	...	...	402,792	...	...	998,792	956,891	41,901	...	1,113,784	
...	313,000	...	...	(19,909)	...	...	293,091	239,135	53,956	...	475,955	
...	13,654,000	...	...	(2,092,831)	...	...	11,561,169	11,412,604	148,565	...	10,051,033	
...	9,992,000	...	...	1,720,762	...	...	11,712,762	11,705,932	6,830	...	9,952,932	
...	9,147,000	...	...	2,016,562	...	...	11,163,562	11,107,592	55,970	...	9,808,928	
...	21,827,000	...	...	(2,027,376)	...	...	19,799,624	16,880,095	2,919,529	...	16,038,115	
...	55,529,000	...	...	...	...	...	55,529,000	52,302,249	3,226,751	...	47,440,747	
Total—Capital															
Transfer payments															
88,401,446	355,742,000	15,472,000	...	(4,646,401)	(38,626,057)	...	416,342,988	300,344,672	45,156,932	70,841,384	220,613,962				
...	9,036,000	...	...	401,000	...	...	9,437,000	9,348,238	88,762	...	3,574,112	
...	9,103,000	...	...	1,354,278	...	...	10,457,278	10,444,003	13,275	...	11,541,265	
...	2,824,000	...	...	(97,690)	...	...	2,726,310	2,725,834	476	...	3,485,281	
...	305,000	...	...	(24,000)	...	...	281,000	216,604	64,396	...	289,940	
...	...	...	...	17,500	...	...	17,500	17,500	...	...	2,500	
Total—Transfer payments															
88,401,446	377,010,000	15,472,000	...	(2,995,313)	(38,626,057)	...	439,262,076	323,096,851	45,323,841	70,841,384	239,507,060				
Non-budgetary															
...	31,667,000	9,223,240	...	...	...	...	40,890,240	21,513,069	19,377,171	...	136,189,647	

Energy, Mines and Resources
Summary

88,401,446	400,089,000	15,472,000	...	(5,757,076)	(38,487,155)	...	459,718,215	...	342,284,676	46,591,041	70,842,498	259,689,597
...	31,667,000	9,223,240	...	...	...	...	40,890,240	...	21,513,069	19,377,171	...	136,189,647
...	25,485,000	...	...	1,701,175	348,329	...	27,534,504	...	26,789,758	744,363	383	21,992,890
...	125,652,000	...	...	(1,556,684)	233,826	...	124,329,142	...	122,362,445	1,951,899	14,798	117,985,776
...	114,839,000	...	...	3,388,565	308,527	...	118,536,092	...	118,068,349	358,269	109,474	116,540,145
...	98,824,000	2	...	3,866,001	193,938	...	102,883,941	...	102,476,776	389,410	17,755	98,273,659
...	82,929,100	...	...	(1,641,981)	138,227	...	81,425,346	...	76,649,111	4,762,947	13,288	76,461,418
88,401,446	847,818,100	15,472,002	...	...	(37,264,308)	...	914,427,240	...	788,631,115	54,797,929	70,998,196	690,943,485
...	31,667,000	9,223,240	...	...	...	...	40,890,240	...	21,513,069	19,377,171	...	136,189,647
FORESTRY												
...	31,801,000	...	...	(3,110,360)	101,717	...	28,225,357	...	25,590,899	2,634,458	...	26,872,987
...	75,703,000	...	...	(4,454,640)	266,114	...	71,464,474	...	67,245,795	4,166,491	52,188	62,444,317
...	27,359,000	...	...	...	69,893	...	27,428,893	...	32,675,298	(5,246,405)	...	32,393,313
...	(617,000)	...	...	...	...	...	617,000	...	...	...	...	...
...	134,246,000	...	...	(7,565,000)	437,724	...	127,118,724	...	125,511,992	1,554,544	52,188	121,710,617
...	991,000	...	...	(952,719)	...	...	38,281	...	869,533	(831,252)	...	1,806,087
...	4,655,000	...	...	49,000	...	...	4,704,000	...	5,958,228	(1,254,228)	...	5,581,375
...	6,085,000	...	...	13,720	...	...	6,098,720	...	3,680,269	2,418,451	...	4,967,667
...	11,731,000	...	...	(889,999)	...	...	10,841,001	...	10,508,030	332,971	...	12,355,129
...	88,970,650	...	...	(2,553,400)	...	...	86,417,250	...	86,038,106	379,144	...	87,011,236
...	8,128,350	1	...	11,008,399	...	...	19,136,750	...	19,124,911	11,839	...	12,785,864
...	225,000	...	...	...	...	...	225,000	...	225,000	...	...	250,000
...	97,324,000	1	...	8,454,999	...	...	105,779,000	...	105,388,017	390,983	...	100,047,100
Forestry Summary												
...	121,195,650	...	...	(6,616,479)	101,717	...	114,680,888	...	112,498,538	2,182,350	...	115,690,310
...	88,436,350	1	...	6,602,759	266,114	...	95,305,224	...	92,328,934	2,924,102	52,188	80,811,556
...	33,669,000	...	...	13,720	69,893	...	33,752,613	...	36,580,567	(2,827,954)	...	37,610,980
...	243,301,000	1	...	...	437,724	...	243,738,725	...	241,408,039	2,278,498	52,188	234,112,846
88,401,446	1,091,119,100	15,472,003	...	...	(36,826,584)	...	1,158,165,965	...	1,030,039,154	57,076,427	71,050,384	925,056,331
...	31,667,000	9,223,240	...	...	...	...	40,890,240	...	21,513,069	19,377,171	...	136,189,647

Programs by Activity—Concluded

Source of authorities										Disposition of authorities			
Adjustments and transfers													
Available from previous years	As shown in			Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year	Variance under (over)	Available for use in subsequent years	Used in the previous year
	Estimates	Supplementary Estimates											
\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
...	42,586,000	...	...	...	(720,287)	88,000	...	41,953,713	Atomic Energy Control Board	39,831,448	2,122,265	...	35,797,046
...	939,000	...	...	...	720,287	13,645	...	1,672,932	Operating Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	1,672,931	...	1	1,642,988
...	1,212,000	...	...	...	...	...	...	1,212,000	Capital Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy	772,150	439,850	...	796,140
...	44,737,000	...	...	...	...	101,645	...	44,838,645	Total Program—Budgetary	42,276,529	2,562,115	1	38,236,174
...	...	...	...	...	...	...	...	...	Atomic Energy of Canada Limited	166,722,000	...	...	...
...	...	...	...	...	...	...	...	...	Operating	6,827,000	...	...	...
...	...	...	...	...	...	...	...	...	Capital	173,549,000	2,700,000	...	180,261,000
...	176,249,000	...	...	...	...	...	...	176,249,000	Total Program—Budgetary ⁽²⁾	173,549,000	2,700,000	...	180,261,000
...	31,446,000	...	...	...	...	79,255	...	31,525,255	National Energy Board	27,723,838	3,795,162	6,255	26,743,739
...	...	...	...	...	...	...	...	...	Operating Energy regulation and advice	715,051	(130,051)	...	703,610
...	585,000	...	...	...	...	...	...	585,000	Capital Energy regulation and advice	28,438,889	3,665,111	6,255	27,447,349
...	32,031,000	...	...	...	...	79,255	...	32,110,255	Total Program—Budgetary	28,438,889	3,665,111	6,255	27,447,349

Northern Pipeline
Agency

Operating
Regulation of con-
struction of the
Alaska highway
gas pipeline

...	483,000	...	...	...	...	483,000	...	...	212,053	270,947	...	175,087
...	483,000	...	...	...	...	483,000	...	...	212,053	270,947	...	175,087
88,401,446	1,344,619,100	15,472,003	...	(36,645,684)	...	1,411,846,865	...	...	1,274,515,625	66,274,600	71,056,640	1,171,175,941
...	31,667,000	9,223,240	...	...	...	40,890,240	...	...	21,513,069	19,377,171	...	136,189,647

(1) The amount of revenue credited to the vote available for spending was increased during the year.

(2) Breakdown by type of expenditure is not available.

Transfer Payments

Source of authorities						Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers			Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments					
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department ENERGY, MINES AND RESOURCES										
Grants										
Energy										
...	205,000	...	...	...	...	205,000	205,000	...	...	175,000
University of Calgary for the Canadian Energy Research Institute										
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives										
...	20,000	...	...	(17,500)	...	2,500	...	2,500	...	5,000
...	225,000	...	...	(17,500)	...	207,500	205,000	2,500	...	180,000
Mineral and energy technology										
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives										
...	154,000	...	...	1,190	...	155,190	155,190	...	...	90,150
Geological surveys										
In aid of earth sciences, energy and minerals research										
...	398,000	...	...	...	...	398,000	397,675	325	...	1,398,000
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives										
...	138,000	...	...	(2,292)	...	135,708	135,650	58	...	84,250
...	536,000	...	...	(2,292)	...	533,708	533,325	383	...	1,482,250
Surveying, mapping and remote sensing										
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives										
...	75,000	...	...	...	...	75,000	46,500	28,500	...	58,670

Administration	...	...	...	...	17,500	...	...	...	2,500
	...	990,000	...	...	(1,102)	...	...	31,383	...
	...	...	...	...	...	...	...	...	1,813,570
Total—Grants									
Contributions									
Energy									
In support of Laval University for a scholarship program	...	175,000	...	...	...	...	...	...	175,000
Canada/Prince Edward Island co-operative agreement on alternative energy development and energy efficiency	...	540,000	...	...	547,320	...	1,087,320	654	911,540
Federal share of the Canadian Electrical Association Research and Development Program	...	1,732,000	...	...	...	...	1,732,000	...	1,659,999
(S) Payments to the Nova Scotia Offshore revenue account	...	...	...	...	622,779	...	23,944,779	...	...
(S) Payments to Interprovincial Pipe Line Incorporated in respect of deficiencies related to the Montreal extension of the Interprovincial Pipe Line System	...	17,000,000	(15,000,000)	...	(234,685)	1,765,315	...	...	16,027,278
To assist in making economic investments to reduce energy costs under the Federal Buildings Initiative	...	189,000	...	...	68,467	...	257,467	...	186,000
In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives	...	298,000	...	...	(120,500)	...	177,500	1,500	193,000
In support of the Hibernia Development Project	...	296,200,000	...	...	(4,367,313)	...	291,832,687	44,832,687	135,769,149
In support of energy efficiency and alternative energy programs	...	1,696,000	...	...	(345,653)	...	1,350,347	18,238	1,460,547
In support of energy efficiency and alternative energy programs under the Green Plan initiatives	...	2,954,000	...	...	(411,222)	...	2,542,778	301,353	2,358,430
(S) In support of infrastructural costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Nova Scotia	25,504,247	11,529,000	...	...	...	(11,529,000)	25,504,247	...	1,775,000
(S) Canada/Newfoundland Development Fund	62,897,199	20,420,000	7,150,000	...	...	(27,570,000)	62,897,199	...	52,466,935
(S) Contribution to the Canada/Newfoundland Offshore Petroleum Board	...	2,041,000	...	...	...	62,930	2,103,930	...	2,267,569
(S) Contribution to the Canada/Nova Scotia Offshore Petroleum Board	...	743,000	...	...	...	21,919	764,919	...	849,865
Items not required for the current year	...	...	...	...	...	...	...	...	4,333,650
	88,401,446	355,517,000	15,472,000	...	(4,628,901)	(38,626,057)	416,135,488	45,154,432	220,433,962

Source of authorities										Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers				Used in the current year	Variance under or (over)	Available for use in subsequent years			
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use	\$			\$	\$	\$	
...	\$ 196,000	...	...	...	...	196,000	Mineral and metal policy Queen's University—Centre for Resource Studies Contributions to industry under the Mineral Development Agreement— Newfoundland Mineral Development Agreement— Chapais-Chibougamau Mineral Development Agreement— Nova Scotia III Mineral Development Agreement— Quebec Eastern Quebec Prospector's Program Whitehorse Mining Initiatives Petroleum Incentives Program In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives Items not required for the current year	196,000	...	...	\$ 196,000	
...	225,000	...	...	29,820	...	254,820		254,820	...	...	...	291,754
...	1,800,000	...	...	(236,023)	...	1,563,977		1,563,977	...	...	...	...
...	90,000	...	...	(19,936)	...	70,064		70,063	1	...	...	...
...	5,760,000	...	...	112,044	...	5,872,044		5,872,044	...	...	...	...
...	940,000	...	...	(145,905)	...	794,095		794,095	...	...	...	732,000
...	...	...	...	...	...	158,000		157,600	400	...	...	...
...	...	...	...	496,000	...	496,000		407,693	88,307	...	...	...
...	25,000	...	...	7,000	...	32,000		31,946	54	...	...	23,114
...	...	...	...	...	...	...		...	...	...	...	2,331,244
...	9,036,000	...	...	401,000	...	9,437,000		9,348,238	88,762	...	...	3,574,112
Mineral and energy technology													
...	130,000	...	...	...	...	70,000		70,000	...	...	...	70,000
...	...	...	...	...	...	185,000		185,000	...	...	...	200,000
...	390,000	...	...	...	...	390,000		390,000	...	...	...	390,000
...	22,000	...	...	...	...	...		...	...	...	...	30,000
...	419,000	...	...	...	...	...		...	...	...	...	350,000
...	367,000	...	...	...	...	...		...	...	...	...	1,089,949

	In support of industrial energy research and development programs to effect research and to increase the efficiency of the use of energy									
	...	4,665,000	...	...	(544,724)	...	4,120,276	...	4,120,276	...
	In support of energy efficiency and alternative energy programs under the Green Plan initiatives									
	...	1,751,000	...	...	314,963	...	2,065,963	...	2,056,690	9,273
	Contribution to the International Energy Agency									
	...	700,000	...	...	186,626	...	886,626	...	886,625	1
	Canadian Electrical Association									
	...	337,000	...	...	...	...	337,000	...	337,000	...
	In support of energy efficiency and alternative energy programs									
	...	...	...	...	1,995,723	...	1,995,723	...	1,991,722	4,001
	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives									
	...	168,000	...	...	83,500	...	251,500	...	251,500	...
	Items not required for the current year									
	...	8,949,000	...	...	1,353,088	...	10,302,088	...	10,288,813	13,275
Geological surveys										
	Ocean Drilling Program									
	...	2,226,000	...	...	(291,000)	...	1,935,000	...	1,934,907	93
	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives									
	...	62,000	...	...	195,602	...	257,602	...	257,602	...
	Surveying, mapping and remote sensing									
	...	2,288,000	...	...	(95,398)	...	2,192,602	...	2,192,509	93
	Association of Canada Lands Surveyors									
	...	110,000	...	...	...	...	110,000	...	110,000	...
	In support of organizations associated with the research, development, management and promotion of activities that contribute to departmental objectives									
	...	120,000	...	...	(24,000)	...	96,000	...	60,104	35,896
	Surveying, mapping and remote sensing									
	...	230,000	...	...	(24,000)	...	206,000	...	170,104	35,896
Total—Contributions							322,139,336	45,292,458	70,841,384	237,693,490
Energy, Mines and Resources Summary by Activity										
	Energy									
	...	88,401,446	355,742,000	15,472,000	...	(4,646,401)	(38,626,057)	416,342,988	300,344,672	45,156,932
	Mineral and metal policy									
	...	9,036,000	...	...	401,000	...	9,437,000	...	9,348,238	88,762
	Mineral and energy technology									
	...	9,103,000	...	...	1,354,278	...	10,457,278	...	10,444,003	13,275
	Geological surveys									
	...	2,824,000	...	...	(97,690)	...	2,726,310	...	2,725,834	476
	Surveying, mapping and remote sensing									
	...	305,000	...	...	(24,000)	...	281,000	...	216,604	64,396
	Administration									
	...	...	...	...	17,500	...	17,500	...	17,500	...
Total Energy, Mines and Resources							323,096,851	45,323,841	70,841,384	239,507,060
FORESTRY										
Grants										
	Forestry development									
	...	25,000	...	...	(3,912)	...	21,088	...	21,087	1
	Grant to the Quebec Council on Forestry Research									

Total Energy, Mines and Resources							323,096,851	45,323,841	70,841,384	239,507,060

Transfer Payments—Concluded

Source of authorities										Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers			Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year		
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments								
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
...	22,500	...	...	(14,500)	...	8,000	Forest research and technical services Grants for forestry research and development	8,000	...	...	10,000
...	70,650	...	...	(20,650)	...	50,000	Grants to universities for specific forestry research projects	50,000	...	...	60,000
...	93,150	...	...	(35,150)	...	58,000	Items not required for the current year	...	...	...	5,000
...	118,150	...	...	(39,062)	...	79,088	Total—Grants	79,087	1	...	92,650
Contributions													
...	79,865,650	...	...	(1,032,388)	...	78,833,262	Forestry development Contributions under the Eastern Quebec Plan and under subsidiary agreements made pursuant to the Economic and Regional Development Agreements for the purpose of economic and socio-economic development adjustment	78,454,155	379,107	...	78,161,192
...	1,080,000	...	...	...	...	1,080,000	Contribution to the Newfoundland and Labrador Forestry Training Association	1,080,000	...	...	1,547,391
...	8,000,000	...	...	(3,000,000)	...	5,000,000	Contribution to the National Community Tree Foundation	5,000,000	...	...	5,800,000
...	...	...	...	1,482,900	...	1,482,900	Contribution to Indian Lands Forestry Program	1,482,864	36	...	1,485,003
...	88,945,650	...	...	(2,549,488)	...	86,396,162	Total—Grants	86,017,019	379,143	...	86,993,586
...	28,800	1	...	53,238	...	82,039	Forest research and technical services Contributions for forestry research and development	74,500	7,539	...	185,120		
...	90,000	...	...	...	...	90,000	Canadian Forestry Association	90,000	...	...	100,000
...	2,160,000	...	...	...	...	2,160,000	Forest Engineering Research Institute of Canada	2,160,000	...	...	2,600,000
...	116,100	...	...	...	...	116,100	Contribution to the International Energy Agency/Forest Energy Agreement	116,100	...	...	129,000
...	5,265,000	...	...	292,500	...	5,557,500	Contribution to FORINTEK Canada Corporation	5,557,500	...	...	5,600,000
...	...	...	...	1,350,000	...	1,350,000	Contribution to FORINTEK—Construction	1,350,000	...	...	...
...	49,500	...	...	39,411	...	88,911	Contribution to the Canadian Inter-Agency Forest Fire Centre	88,911	...	...	97,035
...	325,800	...	...	(7,150)	...	318,650	Contribution to the University of Moncton	318,650	...	...	375,000
...	...	...	...	9,315,550	...	9,315,550	Class of Contribution—Partners Program	9,311,250	4,300	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	3,624,709
...	8,035,200	1	...	11,043,549	...	19,078,750	Total—Grants	19,066,911	839	...	12,710,864		

Administration		Contribution to the University of British Columbia		225,000	...	...	225,000	...	250,000
Total—Contributions		1	8,494,061	...	105,699,912	...	105,308,930	390,982	99,954,450
Forestry Summary by Activity									
Forestry development		...	(2,553,400)	...	86,417,250	...	86,038,106	379,144	87,011,236
Forest research and technical services		1	11,008,999	...	19,136,750	...	19,124,911	11,839	12,785,864
Administration		...	...	...	225,000	...	225,000	...	250,000
Total Forestry		1	8,454,999	...	105,779,000	...	105,388,017	390,983	100,047,100
88,401,446	474,334,000	15,472,001	...	5,459,686	(38,626,057)	545,041,076	428,484,868	45,714,824	70,841,384
Atomic Energy Control Board Grants									
Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy									
Grants to support non-profit organizations which are furthering the development of nuclear safety standards									
...	20,000	...	...	...	20,000	...	12,000	8,000	19,000
Grants to post-graduate students enrolled in a Canadian university in a science or engineering discipline related to the nuclear field									
...	90,000	...	...	...	90,000	...	18,000	72,000	48,000
...	110,000	...	...	...	110,000	...	30,000	80,000	67,000
Contributions									
Administration of Atomic Energy Control Regulations and participation in measures for international control of atomic energy									
Contributions for the cost-free manpower assistance program and to procure related goods and services required to execute the Canadian Support Program for the International Atomic Energy Agency									
...	830,000	...	...	...	830,000	...	538,510	291,490	546,340
Contribution to the International Biospheric Model Validation Study (BIOMOVIS)									
...	80,000	...	...	...	80,000	...	65,080	14,920	87,440
Contribution to participate in the second International Piping Integrity Research Group (IPIRG-2)									
...	192,000	...	(40,000)	...	152,000	...	98,560	53,440	...
Contribution to International Agency for Research on Cancer (IARC)									
...	...	...	40,000	...	40,000	...	40,000	...	95,360
...	1,102,000	...	...	...	1,102,000	...	742,150	359,850	729,140
Total—Contributions									
...	1,212,000	...	...	...	1,212,000	...	772,150	439,850	796,140
Total Program									
88,401,446	475,546,000	15,472,001	...	5,459,686	(38,626,057)	546,253,076	429,257,018	46,154,674	70,841,384
Total Ministry									

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

Department	Current year		Previous year
	Estimates	Actual	Actual
	\$	\$	\$
ENERGY, MINES AND RESOURCES			
Budgetary (respendable revenues)			
Surveying, mapping and remote sensing			
Services and service fees—			
Satellite data reception fees	1,500,000	2,382,822	...
Total Energy, Mines and Resources—Budgetary	1,500,000⁽¹⁾	2,382,822	...
FORESTRY			
Budgetary (respendable revenues)			
Forestry development	567,000	96,201	85,889
Forest research and technical services	50,000	189,124	143,194
Administration	...	151	2,033
Total Forestry—Budgetary	617,000	285,476	231,116
Total Department—Budgetary	2,117,000	2,668,298	231,116
Total Ministry—Budgetary	2,117,000	2,668,298	231,116

(1) The amount of revenue credited to the vote was increased during the year.

Revenue

Department	Current year		Previous year
	\$	\$	\$
ENERGY, MINES AND RESOURCES			
Tax Revenue—			
Goods and services tax	645,941	593,783	
Total Tax Revenue	645,941	593,783	
Non-Tax Revenue—			
Return on investments— ⁽¹⁾			
Loans, investments and advances—			
Atomic Energy of Canada Limited	85,610,419	50,213,135	
Cooperative Energy Corporation—			
Dividend	...	15,248,082	
Regional electrical			
interconnections—			
Nova Scotia	609,772	294,352	
New Brunswick	548,451	557,037	
Manitoba	...	27,479,853	
Hydro-Quebec Research Institute	813,696	883,261	
Refunds of previous years' expenditure—	87,582,338	94,675,720	
Refunds of expenditures pertaining to purchased goods and services	11,979,009	3,034,650	
Refunds of expenditures pertaining to capital purchases	39,540	48,587	
Refunds of transfer payments to persons	...	22,225	
Refunds of transfer payments—Subsidies and capital assistance	35,374	1,079,857	
Refunds of transfer payments to Canadian Exploration Incentive Program and Petroleum Incentives Program	7,274,416	3,237,150	
Refunds of other transfer payments	336,723	893,195	
Recoveries for pay day change	...	650,576	
Sundries	5,487	138,428	
Adjustments of Prior Year's Payables at Year End—			
Adjustments pertaining to goods and services	2,459,623	3,629,895	
Adjustments pertaining to capital expenditures	...	1,006,764	
Adjustments pertaining to transfer payments	247,594	14,138,094	
	22,377,566	27,879,421	
Privileges, licences and permits—			
Royalties from licensing, permits and copyright	7,387,788	4,504,768	
Penalties	...	22,681,756	
Licences and permits	2,629,552	2,674,640	
Inspection and examination fees	514,582	428,972	
Sundries	31,130	92,882	
	10,563,052	30,383,018	

	Current year	Previous year
	\$	\$
Services and service fees—		
Technical and scientific services	8,437,548	6,780,160
Satellite reception fees	...	1,257,626
Hibernia Primary Fee	...	755,847
Hibernia Standby Fee	...	97,635
Other fees	38,547	149,512
Sundries	19,681	76,806
Conferences, seminars and workshop fees	76,806	82,236
Consulting services	490,923	...
International surveys, mapping and remote sensing ser	...	572,596
	9,063,505	9,695,612
Proceeds from sales—		
Survey data, gazetteers, etc.	628,976	206,995
Books and publications	155,907	43,765
Charts, maps and plans	5,165,609	5,339,504
Rock and mineral sets	37,826	280,241
Cartographic information	564,420	303,855
Air photos and prints	536,122	617,660
ERS products	139,704	...
SPOT products	2,970	33,133
Patents/royalties	...	58,621
Sale of Nelson River Transmission Facilities	...	190,195,342
Reception fees	281,878	1,769,767
Certified Reference materials	53,969	...
Software products	194,958	112,577
Sundries	...	...
Proceeds from the disposal of surplus Crown assets	138,228	...
Proceeds from Crown assets distribution centre	60,157	...
Proceeds from Pilot Project	7,960,724	198,961,460
Other non-tax revenue—		
Manitoba Hydro lease	...	25,852,618
Rental of buildings	77,336	59,190
Rental of works, machinery and equipment	43,922	39,025
Petroleum Incentives Program and the Canadian Exploration Development Incentive Program	...	86,193
Interest on overpayments	27,472	39,889
Interest on overdue accounts receivables	26,196	...
Refund of transfer payments pertaining to subsidies and capital assistance	...	1,044,942
Sundries	86,370	265,080
	261,296	27,386,937
Total Non-Tax Revenue	137,808,481	388,982,168
Total Energy, Mines and Resources	138,454,422	389,575,951
FORESTRY		
Tax Revenue—		
Goods and services tax	44,719	20,354
Total Tax Revenue	44,719	20,354
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments of Prior Year's Payables at Year End	292,975	93,021
Refund of expenditures	276,984	443,236
	569,959	536,257
Privileges, licences and permits	16,059	14,532
Proceeds from sales—		
Proceeds from the disposal of surplus Crown assets	222,004	...
Sundries	1,159	...
	223,163	...
Other non-tax revenue	2,783	336
Total Non-Tax Revenue	811,964	551,125
Total Forestry	856,683	571,479
Total Department	139,311,105	390,147,430
Atomic Energy Control Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments of Prior Year's Payables at Year End	174,805	58,669
Sundries	8,043	60,021
	182,848	118,690
Privileges, licences and permits—		
Fines and penalties	7,500	11,762
Services and service fees—		
Cost recovery	26,323,751	23,373,374
Training	298,087	271,058
	26,621,838	23,644,432
Proceeds from sales—		
Proceeds from the disposal of surplus Crown assets	13,645	...
Other non-tax revenue—		
Access to information	1,853	138
Miscellaneous	2,430	43
	4,283	181
Total Program	26,830,114	23,775,065

Revenue—Concluded

	Current year	Previous year
	\$	\$
National Energy Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	107,725	2,025,015
Adjustments of Prior Year's Payables at Year End	15,629	113,535
	123,354	2,138,550
Privileges, licences and permits	360	450
Services and service fees	10	15
Proceeds from sales—		
Proceeds from the disposal of surplus Crown assets	6,255	...
Sundries	2,409	772
	8,664	772
Other non-tax revenue	30,731,431	35,874,983
Total Program	30,863,819	38,014,770
Northern Pipeline Agency		
Non-Tax Revenue—		
Refunds of previous years' expenditure	92,991	104,716
Other non-tax revenue—		
Recovery of costs from Foothills Pipe Lines (Yukon) Ltd	154,891	68,611
Easement fees (on behalf of the Department of Indian Affairs and Northern Development)	30,400	30,400
	185,291	99,011
Total Program	278,282	203,727
Ministry Summary		
Tax Revenue—		
Goods and services tax	690,660	614,137
Total Tax Revenue	690,660	614,137
Non-Tax Revenue—		
Return on investments	87,582,338	94,675,720
Refunds of previous years' expenditure	23,346,718	30,777,634
Privileges, licences and permits	10,586,971	30,409,762
Services and service fees	35,685,353	33,340,059
Proceeds from sales	8,206,196	198,962,232
Other non-tax revenue	31,185,084	63,361,448
Total Non-Tax Revenue	196,592,660	451,526,855
Total Ministry	197,283,320	452,140,992

(1) Interest unless otherwise indicated.

SECTION 7

1993-94 PUBLIC ACCOUNTS

Environment

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

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	7.11

Administration Program

Objective

To provide policy direction, management and services to the Department and to provide for environmental assessment review.

Activity Description

Federal Environmental Assessment Review Office
Administration of the Environmental Assessment and Review Process (EARP), the provision of advice, policy guidelines and administrative procedures for process implementation to participating agencies, the establishment of independent panels for the public review of federal projects that are likely to have significant adverse environmental effects, the evaluation of the overall performance of EARP, and recommendations for appropriate adjustments in policy.

Administration

Office of the Minister of Environment and the Deputy Minister; policy development systems and advice, integrated planning system, and co-ordination of research and intergovernmental affairs; policy and functional direction and co-ordination of financial management and budgeting, personnel services, information, management improvement services, biometric and computer services, material and property management, and emergency planning.

Environmental Services Program

Objective

To promote and undertake programs to protect and enhance the quality of the environment, and programs designed to improve the management and sustained economic utilization of the wildlife and inland water resources of the nation.

Activity Description*Conservation and protection*

The provision of policy, plans, information and agreements for the management of water, wildlife and land resources, on a sustainable basis; monitoring and the provision of data on the quantity, quality and uses of water, land and wildlife resources; research on chemical, physical, biological and socio-economic processes to identify trends and problems, to predict future impacts and to mitigate deleterious impacts on the environment; negotiation and protection of Canada's interest in transboundary waters, migratory birds and other wildlife; regulation and enforcement of international and federal-provincial agreements as well as federal legislation for the protection and apportionment of water, land and wildlife resources; prevention of environmental threats arising from human activities; inspection, analysis and enforcement to ensure effective application of chemicals control legislation and pollution control regulations; development of joint legislation and pollution control activities with provincial and

other governments; development and demonstration of pollution control technologies; review of pollution abatement proposals; coordination of national responses to environmental crises; abatement of pollution; socio-economic impact assessment and interpretation of the relative significance of environmental threats; and the coordination and management of programs to resolve environmental issues.

Atmospheric environment

Provides information and advice on past, present and future atmospheric, sea-state and ice conditions; provides these services, including weather warnings, on a 24-hour basis, for all areas of Canada and adjacent waters within the 200-mile limit; provides the above in enough detail, and in sufficient time, to support Canadian economic, social and recreational activities; conducts research to improve weather forecasts, and to understand and predict changes to the atmospheric composition and climate regime, including acid rain, the greenhouse effect and changes to the stratospheric ozone layer; assesses and provides advice on the mutual impacts of human activities and atmospheric conditions; co-operates with universities and other government and non-government agencies, both domestically and internationally, to further atmospheric research and applications; develops meteorological and atmospheric measurement instruments and technology, develops and conducts meteorological training programs; provides national meteorological library services; and supports the authorities responsible for responding to environmental emergencies.

Ministry Summary

Source of authorities										Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year		
	\$	\$	\$					\$	\$	\$	\$		
...	70,413,000	...	...	...	70,413,000	1	Administration Program	...	...	...	...	...	...
...	...	5,484,636	...	...	5,484,636	1b	Program expenditures	...	...	...	...	...	...
...	70,413,000	5,484,636	...	...	75,897,636		Total—Vote 1	69,361,974	6,535,662	...	...	71,086,094	...
...	51,100	...	...	(4,985)	46,115	(S)	Minister of the Environment—Salary and motor car allowance	46,115	...	...	...	51,175	...
...	...	...	...	27,767	27,767	(S)	Spending of proceeds from the disposal of surplus	...	...	27,767	...	...	...
...	4,819,000	...	...	133,000	4,952,000	(S)	Crown assets	4,952,000	...	...	...	3,652,000	...
...	75,283,100	5,484,636	155,782	...	80,923,518		Contributions to employee benefit plans	...	...	...	...	74,789,269	...
...	472,388,000	...	...	...	472,388,000	5	Total Program—Budgetary	74,360,089	6,535,662	27,767	74,789,269	...	...
...	...	3,385,382	...	...	3,385,382	5b	Environmental Services Program	...	...	...	...	...	...
...	472,388,000	3,385,382	9,271,161	...	485,044,543		Operating expenditures	469,020,867	16,023,676	...	...	450,219,998	...
...	69,059,000	...	...	...	69,059,000	10	Transfer of \$9,271,161 from Environment Vote 10	...	...	...	...	...	...
...	...	...	...	(9,271,161)	(9,271,161)		Transfer from Vote 10	...	...	...	...	...	...
...	69,059,000	...	...	(9,271,161)	59,787,839		Total—Vote 5	59,249,490	538,349	...	...	57,814,918	...
...	57,218,200	...	...	...	57,218,200	15	Capital expenditures	...	...	...	...	...	...
...	...	5,106,000	...	...	5,106,000	15b	Transfer to Vote 5	...	...	...	...	...	...
...	57,218,200	5,106,000	...	...	62,324,200		Total—Vote 10	61,938,191	386,009	...	...	57,378,561	...
...	...	...	...	...	...	(S)	Grants and contributions	...	...	...	...	...	...
...	34,215,000	...	...	247,497	247,497	(S)	Grants and contributions	200,354	...	47,143	...	...	...
...	632,880,200	8,491,382	1,193,497	946,000	642,565,079		Total—Vote 15	35,161,000	...	...	...	27,612,000	...
...	708,163,300	13,976,018	1,349,279	...	723,488,597		Spending of proceeds from the disposal of surplus	625,569,902	16,948,034	47,143	593,025,477	...	...
...	...	...	...	...	...	(S)	Crown assets	699,929,991	23,483,696	74,910	667,814,746	...	...
...	708,163,300	13,976,018	1,349,279	...	723,488,597		Contributions to employee benefit plans	699,929,991	23,483,696	74,910	667,814,746	...	...
...	...	...	...	...	...		Total Program—Budgetary	699,929,991	23,483,696	74,910	667,814,746	...	...
...	...	...	...	...	...		Total Department—Budgetary	699,929,991	23,483,696	74,910	667,814,746	...	...
...	...	...	...	...	...		Total Ministry—Budgetary	699,929,991	23,483,696	74,910	667,814,746	...	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

...	54,657,200	5,106,000	...	(182,500)	...	...	59,580,700	Transfer payments	59,194,922	385,778	...	53,454,409
...	2,561,000	...	...	182,500	...	...	2,743,500	Conservation and protection	2,743,269	231	...	3,924,152
...	57,218,200	5,106,000	...	...	...	...	62,324,200	Atmospheric environment	61,938,191	386,009	...	57,378,561
Program Summary												
...	390,453,200	8,243,382	...	(1,458,474)	1,278,431	...	398,516,539	Conservation and protection	381,871,649	16,629,395	15,495	357,221,017
...	242,427,000	248,000	...	1,458,474	(84,934)	...	244,048,540	Atmospheric environment	243,698,253	318,639	31,648	235,804,460
...	632,880,200	8,491,382	...	...	1,193,497	...	642,565,079	Total Program—Budgetary	625,569,902	16,948,034	47,143	593,025,477
...	708,163,300	13,976,018	...	...	1,349,279	...	723,488,597	Total Department—Budgetary	699,925,991	23,483,696	74,910	667,814,746
...	708,163,300	13,976,018	...	...	1,349,279	...	723,488,597	Total Ministry—Budgetary	699,925,991	23,483,696	74,910	667,814,746

Source of authorities

[illegible]

Transfer Payments—Continued

Source of authorities					Disposition of authorities					
Available from previous years	Adjustments and transfers				Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year		
	As shown in		Transfers between ministries	Transfers within this ministry					Statutory adjustments	Total available for use
	Main Estimates	Supplementary Estimates								
\$	\$	\$	\$	\$	\$	\$	\$	\$		
...	177,000	...	...	...	177,000	...	...	229,000
...	29,000	...	...	39,135	68,135	...	...	29,994
...	13,000	...	...	...	13,000	...	...	15,000
...	900,000	...	...	(200,000)	700,000	...	...	207,002
...	8,200	...	...	...	8,200	...	...	9,000
...	7,309,000	...	...	942,252	8,251,252	8,089,745	161,507	12,829,671
...	2,844,000	...	...	1,599,000	4,443,000	4,442,927	73	3,437,937
...	224,000	...	...	...	224,000	...	...	260,000
...	170,000	...	...	100,000	270,000	...	...	270,000
...	1,260,000	...	...	...	1,260,000	...	...	1,330,000
...	1,768,000	...	...	...	1,768,000	...	...	860,000
...	2,152,000	...	...	(133,000)	2,019,000	...	...	1,431,983
...	300,000	...	...	(30,000)	270,000	...	...	300,000
...	200,000	...	...	...	200,000	...	...	200,000
...	45,000	...	...	(45,000)	...	...	...	...
...	220,000	...	...	295,000	515,000	498,142	16,858	175,000
...	7,200,000	...	...	800,000	8,000,000	8,000,000	...	2,175,000
...	648,000	...	...	58,989	706,989	704,729	2,260	868,802
...	630,000	...	...	...	630,000	630,000	...	418,000

1,100,000	...	...	(880,000)	...	220,000	Partnerships	220,000	...	...	...
640,000	...	...	...	...	640,000	Contribution to the GLOBE Conference	640,000	...	...	102,000
300,000	...	...	(43,940)	...	256,060	Contributions to university researchers—Economic Instruments Program	250,633	5,427	...	...
125,000	...	...	...	...	125,000	Contribution to establish a Cooperative Wildlife Research Network	125,000	...	...	...
2,216,000	...	...	...	...	2,216,000	Contribution to the University of Guelph for the Canadian Network of Toxicology Centres	2,214,000	2,000	...	1,320,000
600,000	...	...	...	...	600,000	Contributions to environmental networking organizations for Community Support Initiatives	600,000	...	...	600,000
470,000	...	...	(130,538)	...	339,462	Contributions to Community and Youth Groups under the Environmental Projects Program	325,213	14,249	...	190,352
1,000,000	...	...	(400,000)	...	600,000	Contribution to Pollution Prevention Centre—Great Lakes/St. Lawrence Pollution Prevention Initiative	600,000	...	...	...
2,526,000	...	...	(176,000)	...	2,350,000	Contribution to the Government of Quebec for the St. Lawrence Action Team	2,350,000	...	...	...
240,000	...	...	...	...	240,000	Contribution to the St. Lawrence Action Plan II—Community Interaction Program	240,000	...	...	...
...	...	...	222,000	...	222,000	Contribution to the St. Lawrence Action Plan II—Habitat	221,794	206	...	...
1,200,000	...	...	...	...	1,200,000	Contribution to "La société des musées de sciences naturelles de Montréal" (the Biodôme)	1,200,000	...	...	...
...	...	...	190,462	...	190,462	Youth Environmental Action Fund	189,459	1,003	...	103,576
...	...	...	503,400	...	503,400	Class contribution—Multilateral Fund of the Montreal Protocol	487,551	15,849	...	...
...	...	...	20,000	...	20,000	Salon international de la jeunesse	20,000	...	...	20,000
...	...	...	2,000	...	2,000	La société pour vaincre la pollution	2,000	...	...	13,000
...	...	...	50,000	...	50,000	Environmental Committee of SANIKILUAQ of the Hudson's Bay Program	50,000	...	...	50,000
...	...	...	30,000	...	30,000	Contribution to the Canadian Nature Federation to support research for the EPIC Program	30,000	...	...	20,000
...	...	...	400,000	...	400,000	Contribution to the Fur Institute of Canada	400,000	...	...	300,000
...	...	...	500,000	...	500,000	Contributions to Organizations re: Technological development and Demonstration Programs of the St. Lawrence Centre	400,033	99,967	...	...
...	...	...	45,000	...	45,000	Contribution to the Long Point Bird Observatory's James L. Baillie memorial fund	45,000	...	...	...
...	...	...	...	...	...	Items not required for the current year	...	...	...	5,840,446
38,507,200	3,966,000	...	1,045,625	...	43,518,825		43,133,822	385,003	...	39,098,551
Atmospheric environment										
1,602,000	...	...	(13,000)	...	1,589,000	Membership fee—World Meteorological Organization	1,588,769	231	...	1,495,886
...	...	...	213,000	...	213,000	Class contributions—Building International Partnerships	213,000	...	...	1,350,000

Transfer Payments—Concluded

Source of authorities										Disposition of authorities			
Available from previous years		As shown in		Adjustments and transfers				Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years		
		Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	...	...	...	...	...	10,000	...	10,000	10,000	...	...	...
...	1,602,000	...	...	...	...	...	...	1,812,000	1,811,769	231	...	2,937,886
...	40,109,200	3,966,000	...	...	...	1,255,625	...	45,330,825	44,945,591	385,234	...	42,036,437
Program Summary by Activity													
...	54,657,200	5,106,000	...	...	...	(182,500)	...	59,580,700	59,194,922	385,778	...	53,454,409
...	2,561,000	...	...	...	...	182,500	...	2,743,500	2,743,269	231	...	3,924,152
...	57,218,200	5,106,000	...	...	...	...	...	62,324,200	61,938,191	386,009	...	57,378,561
...	59,685,200	5,106,000	...	...	...	(409,000)	...	64,382,200	63,852,940	529,260	...	60,728,709
...	59,685,200	5,106,000	...	...	...	(409,000)	...	64,382,200	63,852,940	529,260	...	60,728,709

Details of Amounts Credited to the Vote

Department	Current year		Previous year	
	Estimates		Actual	
	\$	\$	\$	\$
Administration Program				
Budgetary (respendable revenues)				
Federal Environmental Assessment Review Office	1,820,000	338,791	...	...
Total Program—Budgetary	1,820,000	338,791	...	...
Environmental Services Program				
Budgetary (respendable revenues)				
Conservation and protection				
Cost recovery from the Department of Indian Affairs and Northern Development for:				
Hydroelectric gauging stations in—				
Yukon				
Northwest Territories	325,000	244,659	260,528	
Other services	916,000	766,200	800,713	
Cost recovery from Parks Program for:	247,000	160,114	84,720	
Hydroelectric services	95,000	84,870	79,665	
Water quality assessments	67,000	61,618	61,611	
Cost recovery from other federal departments for miscellaneous services	341,000	216,870	126,421	
Globe 92	2,800,000	...	101,299	
	4,791,000	1,534,331	1,514,957	
Atmospheric environment				
Cost recovery from the Department of Transport for:				
Aviation weather services	10,269,000	10,523,821	11,082,875	
Ice services	14,291,000	13,864,869	14,115,595	
Cost recovery from the Department of National Defence for Canadian Forces weather service	7,524,000	7,173,344	7,180,220	
Cost recovery from other federal departments for miscellaneous services	1,254,000	1,050,944	220,154	
	33,338,000	32,612,978	32,598,844	
Total Program—Budgetary	38,129,000	34,147,309	34,113,801	
Total Department—Budgetary	39,949,000	34,486,100	34,113,801	
Total Ministry—Budgetary	39,949,000	34,486,100	34,113,801	

Revenue

Department	Current year	Previous year
	\$	\$
Administration Program		
Tax Revenue—		
Goods and services tax	25,544	20,757
Total Tax Revenue	25,544	20,757
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of transfer payments	20,000	27,746
Reimbursement of operating and maintenance expenditures	620,676	269,017
Reimbursement of capital expenditures	...	401
Sundries	2,835	1,488
Adjustments of Prior Year's Payables at Year End	784,353	781,385
	1,427,864	1,080,037
Privileges, licences and permits	342,390	235,777
Services and service fees	...	601,935
Proceeds from sales—		
Proceeds from the disposal of surplus Crown assets	27,767	...
Other non-tax revenue	46,348	885,485
Total Non-Tax Revenue	1,844,369	2,803,234
Total Program	1,869,913	2,823,991
Environmental Services Program		
Tax Revenue—		
Goods and services tax	733,790	369,414
Total Tax Revenue	733,790	369,414
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of transfer payments	16,533	11,800
Reimbursement of operating and maintenance expenditures	642,831	1,076,236
Reimbursement of capital expenditures	46,962	42,796
Sundries	45,689	173,165
Adjustments of Prior Year's Payables at Year End	943,493	4,678,971
	1,695,508	5,982,968
Privileges, licences and permits—		
Living accommodations	509,353	643,625
Taxidermist and agriculture licences	30,767	30,767
Bird hunting permits	3,329,450	4,266,148
Haying and grazing permits	36,429	60,397
Other services	135,900	87,906
	4,041,661	5,088,843

Revenue—Concluded

	Current year	Previous year
	\$	\$
Services and service fees—		
Hydrometric recoveries	4,358,767	4,055,609
Other water related recoveries	96,539	319,065
Meteorological revenues	663,934	567,219
Other services	1,658,385	1,980,315
	6,777,625	6,922,208
Proceeds from sales—		
Publications, maps and charts	520,707	429,634
Revenue from public utility services	20,800	57,572
Meals public	78,993	121,419
Proceeds from the disposal of surplus Crown assets	247,497	...
Sundries	181,076	170,304
	1,049,073	778,929
Other non-tax revenue	613,082	132,994
Total Non-Tax Revenue	14,176,949	18,905,942
Total Program	14,910,739	19,275,356
Total Department	16,780,652	22,099,347
Ministry Summary		
Tax Revenue—		
Goods and services tax	759,334	390,171
Total Tax Revenue	759,334	390,171
Non-Tax Revenue—		
Refunds of previous years' expenditure	3,123,372	7,063,005
Privileges, licences and permits	4,384,051	5,324,620
Services and service fees	6,777,625	7,524,143
Proceeds from sales	1,076,840	778,929
Other non-tax revenue	659,430	1,018,479
Total Non-Tax Revenue	16,021,318	21,709,176
Total Ministry	16,780,652	22,099,347

SECTION 8

1993-94

PUBLIC ACCOUNTS

External Affairs

Department

Canadian Institute for International
Peace and Security

Canadian International Development
Agency

Canadian Secretariat

Export Development Corporation

International Centre for Ocean
Development

International Development Research
Centre

International Joint Commission

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Revenue	8.27

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Department

Canadian Interests Abroad Program

Objective

To carry out Canada's foreign policy and in particular to promote in their international dimensions the national objectives of economic growth including trade development, peace and security, Canadian sovereignty and national identity, and social justice, and to protect the interests of Canadians travelling and living abroad.

Activity Description

Foreign policy, priorities and coordination

Development and coordination of foreign policy recommendations and initiatives; planning and allocation of departmental resources; and provision of the Canadian Government's central protocol services.

International trade development

Sustaining and developing international export markets for Canadian goods and services; formulation, development and coordination of policies and initiatives related to international marketing, and promotion of foreign investment and technology acquisition; and coordination of the tourism program abroad.

International economic, trade and aid policy

Management of international economic relations including Canada's involvement in OECD, the GATT, multilateral trade negotiations, UNCTAD and the economic dimensions of North-South and East-West questions; investment and industrial co-operation policy; and administration of the *Export and Import Permits Act*.

Political and international security affairs

Development, coordination and implementation of Canadian foreign policy in the areas of international security, arms control and disarmament, the United Nations, the Commonwealth, La Francophonie, human rights and other related fields.

Legal and consular affairs

Management of the legal aspects of Canada's international relations; policy development and management of Consular Affairs Program; and coordination of the provinces' involvement in international relations.

Communications and culture

Management of departmental trade and foreign policy communications in Canada and abroad; development and coordination of international cultural relations and activities; the departmental library and other common media services.

Bilateral relations and operations

Management of Canada's bilateral relations with specific countries and regions; management of the complex issues and interests involved, in particular in the political, trade promotion and trade relations, industrial cooperation and investment fields; delivery of the Canadian industrial development, development assistance, culture, public affairs and tourism programs abroad; support to other Government departments' overseas programs; provision of consular services at missions abroad; analysis and assessment of developments in foreign countries in terms of their impact on Canadian interests; formulation of policy recommendations as they touch on Canada's interests in specific countries and groups of countries; and management and supply of the physical plant and material required by missions abroad.

Passports

Issuance of travel documents and provision of instructions and guidance to missions abroad.

Operational support, human resource planning and administration

Provision of support for the Department at headquarters and at missions abroad, including financial, telecommunications, records management, EDP, and management services; development and implementation of personnel policies and programs to meet the personnel needs of the Department and its employees in Ottawa and abroad; and management of departmental relationships with other Government departments.

World Exhibitions Program

Objective

To present an image of Canada that portrays the country's economic, cultural and social development.

Activity Description

World exhibitions

Management of Canada's relationship with the International Bureau of Expositions, Paris and coordination of Canadian participation in international exhibitions. Promotion of international exhibitions hosted by Canada.

Canadian Institute for International Peace and Security

Objective

To increase knowledge and understanding of the issues relating to international peace and security from a Canadian perspective.

Objective

To facilitate the efforts of the peoples of developing countries to achieve self-sustainable economic and social development in accordance with their needs and environment, by co-operating with them in development activities; and to provide humanitarian assistance thereby contributing to Canada's political and economic interest abroad in promoting social justice, international stability and long-term economic relationships, for the benefit of the global community.

Activity Description

Partnership program

The Partnership program includes development assistance that CIDA provides through the intermediary of national and international partners and includes the Voluntary Sector (national and international non-governmental organizations and institutions), Industrial Cooperation (national and international private firms), Multilateral Technical Cooperation, International Financial Institutions and Multilateral Food Aid.

National initiatives

National initiatives includes the development assistance that CIDA provides directly to countries eligible for Canadian assistance, and regional institutions. It also includes bilateral food aid assistance, international humanitarian assistance, development information and scholarships.

The corporate services activity includes the following advisory and service functions:

- agency executive services including the office of the President and Senior Vice-President; parliamentary relations, audit and evaluation;
- policy formulation services;
- finance and corporate information services;
- personnel and administrative services; and
- public information services.

Canadian Secretariat

Objective

To provide administrative support to the dispute settlement procedures established under the Canada—United States Free Trade Agreement (FTA).

Activity Description

Canadian Secretariat

Disputes on decisions related to anti-dumping and countervailing duties under the Free Trade Agreement may be resolved through the panel review process (Chapter 19) as an alternative to judicial review. Disputes between the two governments (Chapter 18) can be referred to a five-member panel. The Canadian Secretariat operates a court registry and provides administrative support to panels.

Objective

To facilitate and develop export trade between Canada and other countries.

International Centre for Ocean Development

Objective

To initiate, encourage and support cooperation between Canada and developing countries in the field of ocean resource development.

International Development Research Centre

Objective

To initiate, encourage, support and conduct research into the problems of the developing regions of the world and into the means of applying and adapting scientific, technical and other knowledge to the economic and social advancement of those regions, and in carrying out those objects:

- to enlist the talents of natural and social scientists and technologists of Canada and other countries;
- to assist the developing regions to build up the research capabilities, the innovative skills and the institutions required to solve their problems;

- to encourage generally the coordination of international development research; and
- to foster cooperation in research on development problems between the developed and developing regions for their mutual benefit.

International Joint Commission

Objective

To implement the powers, responsibilities and functions assigned to the Commission by international agreements; to investigate and recommend upon any questions or matters of difference along the common frontier referred to it by the Governments of Canada and the United States; and to consider

and, if appropriate, approve in accordance with the Boundary Waters Treaty of 1909, uses, diversions, or obstructions of waters on either side of the boundary affecting the natural level or flow of waters on the other side.

Activity Description

Payment of Canada's share of joint studies, surveys and investigations under international references

Co-ordination of the work in international investigating boards; supervision of international boards of control established by the Commission; and payment of residual expenditures for surveys and investigations.

Responsibilities under the Canada—United States Agreement on Great Lakes Water Quality

Surveillance, monitoring, co-ordination and assistance to the Governments in implementation of the Agreement, operation of the Regional Office under cost-sharing arrangements with the United States, and furnishing support to the Great Lakes Water Quality Board and the Science Advisory Board.

Administration

Commissioners and support staff; associated operating expenses.

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote				
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
\$	\$	\$	\$	\$		\$	\$	\$	\$
Department									
Canadian Interests Abroad Program									
...	793,728,000	...	...	793,728,000	1				
...	...	38,882,867	...	38,882,867	1b				
...	...	...	11,643,200	11,643,200					
...	793,728,000	38,882,867	11,643,200	844,254,067		792,175,304	52,078,763	...	820,508,637
...	131,856,000	...	...	131,856,000	5				
...	...	...	(11,643,200)	(11,643,200)					
...	131,856,000	...	(11,643,200)	120,212,800		112,546,424	7,666,376	...	116,464,472
...	367,549,600	...	...	367,549,600	10				
...	...	106,895,500	...	106,895,500	10b				
...	...	...	13,538,129	13,538,129					
...	367,549,600	106,895,500	13,538,129	487,983,229		474,383,163	13,600,066	...	414,794,158
...	15,291,000	...	...	15,291,000	15				
...	51,100	...	(3,263)	47,837	(S)	15,291,000	...	...	14,720,000
...	51,100	...	(14,616)	36,484	(S)	47,837	...	...	47,058
...	51,100	...	(51,100)	...	(S)	36,484	...	...	...
...	51,100	...	...	...	(S)	...	...	...	...
...	250,000	...	12,430	262,430	(S)	262,430	...	...	240,617
...	29,018,000	...	802,000	29,820,000	(S)	29,820,000	...	...	23,236,000
19,723,049	(3,481,000)	...	3,481,000	19,723,049	(S)	(3,664,545)	...	23,387,594	(5,169,537)
...	...	...	58,595	58,595	(S)	58,595	...	...	144,184
...	...	...	5,562,792	5,562,792	(S)	3,066	4,764,526	795,200	...
...	...	...	...	...		...	...	...	4,607,676
19,723,049	1,334,364,900	145,778,367	23,385,967	1,523,252,283		1,420,959,758	78,109,731	24,182,794	1,389,593,265
Total budgetary									
L11									
Working Capital Advance for loans and advances to personnel working or engaged abroad in accordance with Vote L12c, <i>Appropriation Act No. 1, 1971</i> . Limit \$22,500,000.									
12,111,865	...	...	...	12,111,865		335,924	...	11,775,941	1,006,871

Ministry Summary—Continued

Source of authorities					Disposition of authorities							
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	\$	\$				\$	\$	\$		\$		
38,741,154	...	...	...	38,741,154	L12	Working Capital Advance for advances to posts abroad in accordance with Vote 630, <i>Appropriation Act No. 2, 1954</i> . Limit \$50,000,000. (Net)	(5,691,750)	...	44,432,904	...	(2,214,338)	...
9,330,752	...	...	1,579,624	10,910,376	L47b	Purchase of shares and issuance of notes—Common Fund for Commodities. Limit \$10,380,000 US. (US \$ authority translated at \$1 US = \$1.3835 Cdn). (Gross) ⁽²⁾	(3,452,430)	14,362,806	...	...	253,679	...
60,183,771	...	...	1,579,624	61,763,395		Total non-budgetary	(8,808,256)	14,362,806	56,208,845	(953,788)	...	...
19,723,049	1,334,364,900	145,778,367	23,385,967	1,523,252,283		Total Program—Budgetary	1,420,959,758	78,109,731	24,182,794	1,389,593,265	(953,788)	...
60,183,771	...	...	1,579,624	61,763,395		Non-budgetary	(8,808,256)	14,362,806	56,208,845	(953,788)	...	...
...	...	...	...	...		World Exhibitions Program	...	...	...	6,797,015	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	6,797,015	...	...
...	...	...	...	...		Total Program—Budgetary	...	...	...	...	...	...
19,723,049	1,334,364,900	145,778,367	23,385,967	1,523,252,283		Total Department—Budgetary	1,420,959,758	78,109,731	24,182,794	1,396,390,280	(953,788)	...
60,183,771	...	...	1,579,624	61,763,395		Non-budgetary	(8,808,256)	14,362,806	56,208,845	(953,788)	...	...
...	...	...	...	...		Canadian Institute for International Peace and Security	...	...	...	2,000,000	...	...
...	...	...	...	...		Appropriations not required for the current year	...	...	...	2,000,000	...	...
...	...	...	...	...		Total Program—Budgetary	...	...	...	2,000,000	...	...
...	...	...	...	...		Canadian International Development Agency	...	...	...	...	...	...
...	105,328,000	...	...	105,328,000	20	Operating expenditures	...	...	...	...	...	...
...	...	...	...	...	20b	Transfer of \$419,999 from External Affairs Vote 25	...	...	...	...	...	...
...	...	1	419,999	419,999		Transfer from Vote 25	...	...	...	...	...	...
...	105,328,000	1	419,999	105,748,000		Total—Vote 20	103,582,851	2,165,149	...	98,442,996	...	...
...	1,828,100,000	...	...	1,828,100,000	25	Grants and contributions	...	...	...	...	...	...
...	...	1	...	...	25b	The grants listed in the Estimates	...	...	...	...	...	...
...	...	...	(419,999)	(419,999)		Transfer to: Vote 20	...	...	...	...	...	...
...	...	...	(6,649,999)	(6,649,999)		Transfer to: Vote 26b	...	...	...	...	...	...
...	1,828,100,000	1	(7,069,998)	1,821,030,003		Total—Vote 25	1,721,711,986	99,318,017	...	1,916,212,389	...	...

Ministry Summary—Continued

Source of authorities						Disposition of authorities							
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote		Used in the current year			Available for use in subsequent years		Used in the previous year
	\$	\$	\$					\$	\$	\$	\$	\$	
552,667,243	...	...	54,893,448	607,560,691	L36a	Asian Development Bank Authorization to subscribe for 36,403 callable shares of the capital stock of the Asian Development Bank. (US \$ authority translated at \$1 US = \$1.3835 Cdn). (Gross)	...	...	...	607,560,691	...	...
596,976,219	...	...	...	596,976,219	(S)	(L) Authorization to subscribe for 45,030 callable shares in Canadian dollars of the capital stock of the Asian Development Bank. (Gross)	...	...	...	596,976,219	...	...
...	...	...	4,000,000	4,000,000	(S)	Payment for subscriptions as per Estimates Adjustment	...	...	...	...	...	...
...	...	...	(4,000,000)	(4,000,000)		Total	...	...	...	...	...	3,770,376
175,651,308	...	...	...	175,651,308	(S)	African Development Bank (L) Subscription to 12,600 callable shares of the African Development Bank. (Limit 168,000,000 units of account approximately \$240,000,000). (Gross)	...	...	...	175,651,308	...	...
478,230,315	...	...	47,500,031	525,730,346	L35	(L) Authorization to subscribe for 31,500 callable shares of the capital stock of the African Development Bank. (US \$ authority translated at \$1 US = \$1.3835 Cdn). (Gross)	...	...	...	525,730,346	...	...
...	...	...	10,007,849	10,007,849	L35	Issuance of demand notes not to exceed the equivalent of US \$7,656,060 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> . (Gross)	10,007,849	...	...	...	9,779,084	...
...	500,000	...	47,705	547,705		Payment estimated at \$500,000 not to exceed the equivalent of US \$418,000. (Gross)	547,705	...	...	...	533,911	...
5,046,006,818	14,800,001	...	626,939,595	5,687,746,414		Total non-budgetary	223,091,398	5,362,067	5,459,292,949	238,791,163	...	...
...	2,091,731,000	3	18,229,308	2,109,960,311		Total Program—Budgetary	2,008,460,352	101,488,651	11,308	2,448,460,499	...	...
5,046,006,818	14,800,001	...	626,939,595	5,687,746,414		Non-budgetary	223,091,398	5,362,067	5,459,292,949	238,791,163	...	...
...	1,653,000	...	...	1,653,000	40	Canadian Secretariat	1,606,646	46,354	...	1,477,896	...	...
...	67,000	...	...	67,000	(S)	Program expenditures Contributions to employee benefit plans	67,000	...	...	86,000	...	...
...	1,720,000	...	...	1,720,000		Total Program—Budgetary	1,673,646	46,354	...	1,563,896	...	...

Export Development Corporation									
	(S)		10,377,770	10,377,770	...	...	...	11,701,818	
Administration expenses	(S)								
Budgetary portion of authority granted pursuant to section 32 of the <i>Export Development Act</i> (see below) ⁽³⁾			...	(198,000,000)	...	...	...	...
Transfer from non-budgetary authority ⁽³⁾			...	162,170,783	162,170,783	...	...	...
Total budgetary authority related to section 32 ⁽³⁾			...	(35,829,217)	162,170,783	...	...	183,982,802	
Total budgetary			...	(25,451,447)	172,548,553	...	...	195,684,620	
<hr/>									
(L) Payments for subscription to capital stock in the Corporation pursuant to the <i>Export Development Act</i> , section 11. Limit \$1,500,000,000. (Gross)	(S)		...	...	711,800,000	...	...	686,800,000	...
(L) Borrowing of the Corporation pursuant to sections 12, 13, and 14 of the Act, limited by paid-in capital and retained earnings. (Net)			...	...	1,469,000,000	...	...	1,469,000,000	...
Total authorized limit of \$6,000,000,000 pursuant to section 32 of the <i>Export Development Act</i> related to loans made and committed in accordance with section 31. (3)	(S)		...	...	3,730,195,055	...	...	...	...
Less: budgetary portion of the authority (see above) ⁽³⁾			(162,170,783)	...	...	...	...
Total non-budgetary authority related to section 32. (Net) ⁽³⁾			...	(286,007,061)	3,568,024,272	...	...	3,279,403,249	165,632,460
Total non-budgetary			...	(441,717,061)	5,748,824,272	...	...	5,435,203,249	165,632,460
<hr/>									
Total Program—									
Budgetary			...	(25,451,447)	172,548,553	...	...	...	195,684,620
Non-budgetary			...	(441,717,061)	5,748,824,272	...	...	5,435,203,249	165,632,460
<hr/>									
International Centre for Ocean Development									
Appropriations not required for the current year			...	...	...	...	...	...	11,934,000
Total Program—Budgetary			...	...	...	...	...	...	11,934,000
<hr/>									
International Development Research Centre									
45 Payments to the International Development Research Centre	45		...	...	115,000,000	...	...	...	117,074,000
45b Payments to the International Development Research Centre	45b		...	...	27,000,000	...	...	...	117,074,000
Total—Vote 45			...	...	142,000,000	...	...	...	117,074,000
Total Program—Budgetary			...	...	142,000,000	...	...	...	117,074,000

Ministry Summary—Concluded

Source of authorities					Disposition of authorities							
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				\$	\$	\$			
International Joint Commission												
...	4,447,000	...	...	22,000	4,447,000	50	...	...	...	...	...	...
...	...	...	...	22,000	22,000		4,338,831	130,169	...	...	...	5,449,473
...	4,447,000	...	22,000	4,469,000		(S)	...	...	...	...	...	...
...	302,000	...	...	...	302,000	(S)	302,000	...	...	...	...	262,000
...	...	...	...	136	136	(S)	...	...	...	...	136	...
...	4,749,000	...	...	22,136	4,771,136		4,640,831	130,169	...	...	136	5,711,473
Total Program—Budgetary												
Total Ministry—												
19,723,049	3,745,564,900	172,778,370	16,185,964	3,954,252,283			3,750,283,140	179,774,905	24,194,238	4,178,818,768		
124,431,922	187,100,001	...	186,802,158	11,498,334,081			527,904,165	19,724,873	10,950,705,043	403,469,835		

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

(2) Canada withdrew its membership in the Common Fund for Commodities effective June 9, 1993. Payment to the Fund has been reimbursed.

(3) In accordance with sections 29, 31 and 32 of the *Export Development Act*, the authorized limit of \$6 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes.

Source of authorities										Disposition of authorities					
Available from previous years		As shown in			Adjustments and transfers					Department	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year	
		Main Estimates	Supplementary Estimates		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use						
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	
...	18,769,300	...	...	...	...	(68,979)	...	18,700,321	Canadian Interests Abroad Program Operating Foreign policy, priorities and coordination International trade development International economic, trade and aid policy Political and international security affairs Legal and consular affairs Communications and culture Bilateral relations and operations Passports Operational support, human resource planning and administration Revenue credited to the vote	17,731,066	969,255	...	20,340,998
...	40,412,000	1,134,076	...	1,615,924	...	...	...	43,162,000		42,093,550	1,068,450	...	38,684,214
...	27,046,000	1,776,915	...	532,085	...	...	...	29,355,000		29,038,337	316,663	...	34,728,001
...	55,611,000	1,708,270	...	(354,470)	...	...	...	56,964,800		55,438,838	1,525,962	...	53,202,295
...	6,889,000	...	...	...	...	...	...	6,889,000		6,112,189	776,811	...	10,160,691
...	15,418,000	...	...	...	...	...	...	15,418,000		14,955,574	462,426	...	17,831,721
...	577,517,000	33,592,549	...	9,560,718	6,364,792	...	...	627,035,059		576,996,236	49,243,623	795,200	597,969,529
19,723,049	38,850,000	...	...	(952,697)	9,025,000	(47,875,000)	...	18,770,352		(4,617,242)	...	23,387,594	(6,332,035)
...	81,237,000	671,057	...	288,943	58,595	...	...	82,255,595		79,775,496	2,480,099	...	75,626,106
...	(47,875,000)	...	...	...	...	47,875,000	...	...		...	...	...	...
19,723,049	813,874,300	38,882,867	...	10,690,503	15,379,408	...	...	898,550,127	Total—Operating	817,524,044	56,843,289	24,182,794	842,211,520
									Capital						
...	30,000	...	...	...	...	...	...	30,000	Foreign policy, priorities and coordination	11,655	18,345	...	28,778
...	732,000	...	...	...	...	...	...	732,000	International trade development	704,745	27,255	...	612,981
...	501,000	...	...	...	...	...	...	501,000	International economic, trade and aid policy	497,924	3,076	...	745,469
...	3,188,000	...	...	316,000	...	...	...	3,504,000	Political and international security affairs	3,477,340	26,660	...	2,708,677
...	421,000	...	...	...	...	...	...	421,000	Legal and consular affairs	401,295	19,705	...	303,795
...	22,000	...	...	...	...	...	...	22,000	Communications and culture	15,093	6,907	...	133,853
...	122,855,000	...	...	(12,774,200)	...	...	...	110,080,800	Bilateral relations and operations	103,533,874	6,546,926	...	101,708,410
...	5,544,000	...	...	952,697	(5,544,000)	...	...	952,697	Passports	952,697	...	...	1,162,498
...	4,107,000	...	...	815,000	...	...	...	4,922,000	Operational support, human resource planning and administration	3,904,498	1,017,502	...	10,222,509
...	137,400,000	...	...	(10,690,503)	(5,544,000)	...	...	121,165,497	Total—Capital	113,499,121	7,666,376	...	117,626,970
									Transfer payments						
...	...	14,000	...	...	...	...	...	14,000	Foreign policy, priorities and coordination	14,000	...	...	15,000
...	19,322,000	1,000,000	...	(2,755,085)	...	...	...	17,566,915	International trade development	14,138,527	3,428,388	...	15,543,453

Programs by Activity—Continued

Source of authorities										Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers			Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year		
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
...	30,068,000	...	...	200,000	1,556,051	...	31,824,051	International economic, trade and aid policy	29,540,089	2,283,962	...	28,293,967
...	228,873,100	30,381,500	...	7,218,085	10,634,472	...	277,107,157	Political and international security affairs	269,636,159	7,470,998	...	215,135,260	
...	4,894,000	...	...	...	...	...	4,894,000	Legal and consular affairs	4,736,912	157,088	...	4,763,442
...	36,079,500	...	...	...	...	...	36,079,500	Communications and culture	36,044,320	35,180	...	38,107,513
...	63,586,000	75,500,000	...	(4,663,000)	1,347,606	...	135,770,606	Bilateral relations and operations	135,546,156	224,450	...	127,635,523	
...	268,000	...	...	...	12,430	...	280,430	Operational support, human resource planning and administration	280,430	...	...	260,617
...	383,090,600	106,895,500	...	...	13,550,559	...	503,536,659	Total—Transfer payments	489,936,593	13,600,066	...	429,754,775
9,330,752	...	...	...	...	1,579,624	...	10,910,376	Non-budgetary	(3,452,430)	14,362,806	...	253,679
50,853,019	...	...	...	...	...	...	50,853,019	International economic, trade and aid policy	(5,355,826)	...	...	(1,207,467)
60,183,771	...	...	...	...	1,579,624	...	61,763,395	Bilateral relations and operations	(8,808,256)	14,362,806	...	(953,788)
Program Summary													
...	18,799,300	14,000	...	...	(68,979)	...	18,744,321	Foreign policy, priorities and coordination	17,756,721	987,600	...	20,384,776
...	60,466,000	2,134,076	...	(1,139,161)	...	...	61,460,915	International trade development	56,936,822	4,524,093	...	54,840,648
...	57,615,000	1,776,915	...	732,085	1,556,051	...	61,680,051	International economic, trade and aid policy—	59,076,350	2,603,701	...	63,767,437	
9,330,752	...	...	...	...	1,579,624	...	10,910,376	Budgetary	(3,452,430)	14,362,806	...	253,679
...	287,672,100	32,089,770	...	7,179,615	10,634,472	...	337,575,957	Non-budgetary	328,552,337	9,023,620	...	271,046,232	
...	12,204,000	...	...	...	...	...	12,204,000	Political and international security affairs	11,250,396	953,604	...	15,227,928
...	51,519,500	...	...	...	...	...	51,519,500	Legal and consular affairs	51,014,987	504,513	...	56,073,087
...	...	...	...	...	...	...	...	Communications and culture	...	...	...	...
...	763,958,000	109,092,549	...	(7,876,482)	7,712,398	...	872,886,465	Bilateral relations and operations—	816,076,266	56,014,999	795,200	827,313,462	
50,853,019	...	...	...	...	...	...	50,853,019	Budgetary	(5,355,826)	...	...	(1,207,467)
19,723,049	(3,481,000)	...	...	...	3,481,000	...	19,723,049	Non-budgetary	(3,664,545)	...	...	23,387,594
...	85,612,000	671,057	...	1,103,943	71,025	...	87,458,025	Passports	...	...	...	...
...	...	...	...	...	...	...	...	Operational support, human resource planning and administration	83,960,424	3,497,601	...	86,109,232
19,723,049	1,334,364,900	145,778,367	...	...	23,385,967	...	1,523,252,283	Total Program—	1,420,959,758	78,109,731	...	24,182,794
60,183,771	...	...	...	...	1,579,624	...	61,763,395	Budgetary	(8,808,256)	14,362,806	...	1,389,593,265
...	...	...	...	...	...	...	...	Non-budgetary	...	...	...	(953,788)

Programs by Activity—Concluded

Source of authorities				Adjustments and transfers				Disposition of authorities			
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
6,018,241,333	198,000,000	...	...	...	(25,451,447)	...	172,548,553	172,548,553	...	...	195,684,620
6,018,241,333	172,300,000	...	...	...	(441,717,061)	...	5,748,824,272	313,621,023	...	5,435,203,249	165,632,460
...	198,000,000	...	...	...	(25,451,447)	...	172,548,553	172,548,553	...	...	195,684,620
6,018,241,333	172,300,000	...	...	...	(441,717,061)	...	5,748,824,272	313,621,023	...	5,435,203,249	165,632,460
Export Development Corporation											
Operating											
Total Program—Non-budgetary											
International Centre for Ocean Development											
Activities not required for the current year											
...	...	...	...	...	...	...	...	...	...	...	11,934,000
...	...	...	...	...	...	...	...	...	...	...	11,934,000
International Development Research Centre											
Operating											
...	64,320,000	27,000,000	...	...	...	...	91,320,000	76,806,965	14,513,035	...	73,919,717
...	23,800,000	...	...	...	...	...	23,800,000	18,397,175	5,402,825	...	18,721,109
...	13,060,000	...	...	...	...	...	13,060,000	10,744,375	2,315,625	...	11,218,449
...	13,840,000	...	...	...	...	...	13,840,000	12,965,759	874,241	...	13,654,588
...	...	...	...	...	...	...	...	(962,048)	962,048	...	(901,583)
...	(800,000)	...	...	...	...	...	(800,000)	(506,941)	(293,059)	...	(974,255)
...	(500,000)	...	...	...	...	...	(500,000)	(313,680)	(186,320)	...	(504,242)
...	1,280,000	...	...	...	...	...	1,280,000	24,868,395	(23,588,395)	...	1,940,217
...	115,000,000	27,000,000	...	...	...	...	142,000,000	142,000,000	...	...	117,074,000
International Joint Commission											
Operating											
...	220,000	...	...	(158,000)	...	...	62,000	59,357	2,643	...	1,134,270

Transfer Payments

Source of authorities						Disposition of authorities						
Available from previous years	As shown in			Adjustments and transfers			Total available for use	Department	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments							
\$	\$	\$	\$	\$	\$	\$			\$	\$	\$	\$
...	...	14,000	...	...	...	14,000	Canadian Interests Abroad Program Grants	Foreign policy, priorities and coordination Canadian Group of the Trilateral Commission	14,000	...	...	15,000
...	720,000	...	...	(720,000)	...	...	International trade development	Grants to selected persons or organizations to assist in the development of personnel in specialized fields of knowledge of importance to international trade development	...	...	...	800,000
...	...	1,000,000	...	...	...	1,000,000	Grants under the Program for Export Market Development		1,000,000	...	...	...
...	720,000	1,000,000	...	(720,000)	...	1,000,000	Political and international security affairs	Canadian Centre for Global Security	100,000	...	...	130,000
...	80,000	20,000	...	...	...	100	International Peace Academy		...	100	...	100
...	...	100,000	...	...	...	100,000	Grants for the Chemical Weapons Convention Action Fund		...	100,000	...	...
...	63,000	750,000	...	...	...	813,000	Grant to United Nations Association in Canada		813,000	...	...	70,000
...	27,000	...	...	...	...	27,000	United Nations Voluntary Fund for Victims of Torture		27,000	...	...	30,000
...	180,000	...	...	...	...	180,000	Grants for Cooperative Security Scholarship Program		180,000	...	...	153,400
...	350,100	870,000	...	...	...	1,220,100			1,120,000	100,100	...	383,500
...	11,000	...	...	...	...	11,000	Legal and consular affairs	Canadian Council on International Law	11,000	...	...	12,000
...	4,842,000	...	...	...	...	4,842,000	Grants in lieu of taxes on diplomatic, consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council		4,706,018	135,982	...	4,703,029
...	16,000	...	...	...	...	16,000	Payment of real estate taxes and local improvement costs on secondary diplomatic properties in Canada		...	16,000	...	...
4,869,000	...	...	...	...	...	4,869,000			4,717,018	151,982	...	4,715,029

1,000	...	1,000	...	1,000	...	1,000	...	1,000
7,500	...	7,500	...	7,500	...	7,500	...	7,500
40,000	...	40,000	...	40,000	...	40,000	...	45,000
29,000	...	29,000	...	29,000	...	29,000	...	31,500
16,012,000	...	16,012,000	...	16,012,000	...	16,003,479	8,521	17,886,589
4,694,000	...	4,694,000	...	4,694,000	...	4,667,341	26,659	5,410,924
5,000	...	5,000	...	5,000	...	5,000	...	5,000
20,788,500	...	20,788,500	...	20,788,500	...	20,753,320	35,180	23,387,513
80,000	...	80,000	...	80,000	...	80,000	...	89,000
2,229,000	...	2,229,000	...	2,229,000	...	2,229,000	...	2,268,000
1,220,000	...	1,220,000	...	1,220,000	...	1,220,000	...	1,085,000
2,283,000	...	2,283,000	...	2,283,000	...	2,282,940	60	2,534,971
900,000	...	900,000	...	900,000	...	900,000	...	997,247
54,000	...	54,000	...	54,000	...	54,000	...	60,000
770,000	...	770,000	...	770,000	...	756,230	13,770	594,208
250,000	...	250,000	...	250,000	...	250,000	...	...
7,536,000	250,000	7,536,000	...	7,536,000	...	7,772,170	13,830	8,427,407
18,000	...	18,000	...	18,000	...	18,000	...	20,000
250,000	...	250,000	...	250,000	...	262,430	...	240,617
268,000	...	268,000	...	268,000	...	280,430	...	260,617
34,531,600	2,134,000	34,531,600	...	34,531,600	...	35,656,938	301,092	37,989,066
Contributions								
18,300,000	...	(2,035,085)	...	16,264,915	...	12,846,822	3,418,093	14,365,337
152,000	...	...	...	152,000	...	152,000	...	225,000
15,000	...	...	...	15,000	...	15,000	...	15,000

Source of authorities										Disposition of authorities					
Available from previous years		As shown in		Adjustments and transfers					Used in the current year	Variance		Available			
				Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use	\$		\$	\$	\$	\$	\$	
\$	\$	\$	\$						\$						\$
...	...	135,000	...	...	...	...	135,000	...	124,705	10,295	...	...	138,116
...	...	18,602,000	...	...	...	(2,035,085)	...	16,566,915	13,138,527	3,428,388	...	...	14,743,453
Contributions for the promotion of Canadian fish and seafood products abroad															
International economic, trade and aid policy															
...	...	461,000	...	...	...	...	461,000	...	412,963	48,037	...	...	...
...	...	457,000	...	...	...	...	457,000	...	448,516	8,484	...	...	486,837
...	...	7,352,000	...	...	...	1,556,051	8,908,051	...	8,908,051	...	...	...	7,879,498
...	...	1,243,000	...	...	...	...	1,243,000	...	908,176	334,824	...	...	956,688
...	...	3,785,000	...	...	...	...	3,785,000	...	3,231,105	553,895	...	...	3,163,293
...	...	536,000	...	...	...	...	536,000	...	506,880	29,120	...	...	500,758
...	...	10,037,000	...	...	...	...	10,037,000	...	8,906,176	1,130,824	...	...	8,643,894
...	...	196,000	...	...	...	...	196,000	...	179,863	16,137	...	...	174,756
...	...	1,100,000	...	...	...	...	1,100,000	...	1,100,000	...	...	...	1,100,000
...	...	674,000	...	...	...	...	674,000	...	527,511	146,489	...	...	494,274
...	...	1,285,000	...	...	...	(50,000)	1,235,000	...	1,224,735	10,265	...	...	...
...	...	1,392,000	...	...	...	122,000	1,514,000	...	1,513,853	147	...	...	...
...	...	1,550,000	...	...	...	(72,000)	1,478,000	...	1,472,260	5,740	...	...	...
...	...	...	...	...	...	50,000	50,000	...	50,000	...	...	...	50,000
...	...	...	...	...	...	150,000	150,000	...	150,000	...	...	...	58,000
...	...	...	...	...	...	...	...	...	...	...	...	...	4,785,969
...	...	30,068,000	...	...	...	200,000	31,824,051	1,556,051	29,540,089	2,283,962	...	...	28,293,967

Political and international security affairs

9,701,000	...	...	9,701,000	Agency for Cultural and Technical Cooperation in Francophone Countries (38,745,247 French Francs)	9,269,726	431,274	...	8,755,957
20,000	...	...	20,000	Conseil africain et malgache de l'enseignement supérieur	...	20,000	...	...
946,000	...	...	978,875	Commonwealth Foundation	978,875	...	...	1,036,000
312,000	...	...	312,000	Commonwealth Science Council (131,403 Pounds Sterling)	263,468	48,532	...	266,619
4,282,000	...	...	4,282,000	Commonwealth Secretariat (1,806,578 Pounds Sterling)	3,413,272	868,728	...	3,597,742
1,333,000	...	...	1,333,000	Commonwealth Youth Program (562,600 Pounds Sterling)	1,038,052	294,948	...	1,073,363
870,000	...	...	...	Conference on Confidence and Security Building Measures (7,090,661 Austrian Schillings)	...	...	...	...
2,115,000	...	...	2,115,000	Conference on Security and Cooperation in Europe (7,085,000 FIM)	1,220,571	894,429	...	1,408,000
675,000	...	...	...	Conventional Stability Talks (5,500,000 Austrian Schillings)	...	...	...	67,508
1,890,000	...	...	1,890,000	Contributions for Cooperative Security Competition Program	1,076,601	813,399	...	1,249,842
15,545,000	...	...	15,545,000	Food and Agriculture Organization	14,478,300	1,066,700	...	15,030,379
1,833,000	...	...	1,833,000	International Civil Aviation Organization (\$12,994,000 US)	1,817,601	15,399	...	1,582,083
200,000	...	...	200,000	International Civil Aviation Organization—Reimbursement for compensation paid to its Canadian employees for provincial income tax for prior taxation years	...	200,000	...	...
10,331,000	...	...	10,331,000	International Labour Organization (10,646,000 CHF)	9,500,815	830,185	...	7,744,782
399,000	...	...	399,000	International Maritime Organization (168,350 Pounds Sterling)	319,066	79,934	...	303,107
9,436,000	...	...	9,436,000	North Atlantic Treaty Organization—Civil administration (227,248,000 Belgian Francs)	8,293,455	1,142,545	...	7,831,905
2,267,000	...	...	2,267,000	North Atlantic Treaty Organization—Science Programs (54,600,000 Belgian Francs)	1,995,497	271,503	...	2,096,845
985,000	...	...	985,000	Participation in activities of the international French-speaking community	973,250	11,750	...	868,019
130,000	...	...	130,000	Reimbursement to international organizations for compensation paid to Canadian employees for their liability for Canadian income taxes	...	130,000	...	...
95,000	...	...	95,000	Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (19,015,650 CFA)	64,948	30,052	...	72,023
35,000	...	...	35,000	United Nations Fund for Indigenous Populations	31,500	3,500	...	35,000
10,000	...	...	10,000	United Nations Committee on the Elimination of all Forms of Racial Discrimination (\$8,233 US)	9,454	546	...	...

Transfer Payments—Continued

Source of authorities										Disposition of authorities					
Available from previous years	As shown in				Adjustments and transfers				Used in the current year	Variance under or over	Available for use in subsequent years	Used in the previous year			
	Main Estimates	Supplementary Estimates	Transfers		Transfers within this ministry	Statutory adjustments	Total available for use								
			\$	\$											
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
...	111,000	...	...	...	18,519	129,519	United Nations Convention against torture and other cruel, inhuman or degrading treatment or punishment (\$92,542 US)	129,519	...	...	...	...
...	11,972,000	...	...	...	1,789,823	13,761,823	United Nations Educational, Scientific and Cultural Organization (\$10,088,161 US)	13,761,823	...	...	...	12,297,724
...	3,810,000	...	...	...	253,635	4,063,635	United Nations Industrial Development Organization (\$3,185,217 US)	4,063,635	...	...	...	3,794,375
...	6,113,000	...	...	...	(3,105,688)	3,007,312	United Nations Interim Force in Lebanon (\$5,110,151 US)	3,007,312	...	...	...	5,499,440
...	39,924,000	...	...	...	1,884,150	41,808,150	United Nations Organization (\$33,373,000 US)	41,808,150	...	...	...	40,282,637
...	1,700,000	...	...	...	(990,523)	709,477	United Nations Disengagement Observer Force in the Middle East (\$1,421,245 US)	709,477	...	...	...	1,191,489
...	14,311,000	...	...	...	1,953,818	16,264,818	World Health Organization (\$11,963,000 US)	16,264,818	...	...	...	13,057,907
...	2,058,000	...	...	...	(1,026,053)	1,031,947	United Nations Angola Verification Mission (\$1,720,000 US)	1,031,947	...	...	...	1,486,414
...	1,400,000	...	...	...	6,000,000	7,400,000	Contributions for projects and development activities resulting from Francophone Summits	7,399,142	858	...	...	7,399,974
...	...	...	...	...	137,587	137,587	Joint Consultative Group	137,587	...	...	...	...
...	245,000	...	...	...	(32,200)	212,800	Conference on Security and Cooperation in Europe Secretariat	165,777	47,023	...	...	177,973
...	155,000	...	...	...	...	155,000	Conference on Security and Cooperation in Europe Conflict Prevention Centre	940	154,060	...	...	91,361
...	90,000	...	...	...	...	90,000	Inter-American Drug Abuse Control Commission	90,000	...	...	...	100,000
...	2,787,000	...	...	...	(1,654,983)	1,132,017	United Nations Iraq-Kuwait Observer Mission (\$2,330,000 US)	1,132,017	...	...	...	1,791,222
...	1,735,000	...	...	...	(383,094)	1,351,906	United Nations Observer Mission in El Salvador (\$1,450,000 US)	1,351,906	...	...	...	1,774,819
...	41,871,000	...	...	...	(24,793,987)	17,077,013	United Nations Transitional Authority in Cambodia (\$35,000,000 US)	17,077,013	...	...	...	34,808,798
...	5,790,000	...	...	...	(5,790,000)	...	United Nations Mission for Referendum in the Western Sahara (\$4,840,000 US)	...	...	...	...	...
...	24,297,000	15,443,500	...	...	6,555,112	46,295,612	United Nations Protection Force (Yugoslavia) (\$20,310,000 US)	46,295,612	...	...	...	22,483,743
...	5,394,000	...	...	...	34,365,168	44,468,695	United Nations Operations in Somalia (\$4,510,000 US)	44,468,695	...	...	...	4,226,148
...	1,350,000	...	...	...	(1,344,552)	5,448	International Drug Strategy	...	5,448	...	...	...
...	...	2,113,000	...	...	(886)	2,112,114	United Nations Operations in Rwanda	2,112,114	...	...	...	...
...	...	588,000	...	...	(238,482)	349,518	United Nations Forces in Cyprus	349,518	...	...	...	...
...	...	57,100	...	...	(26)	57,074	United Nations Mission in Haiti	57,074	...	...	...	...

...	1,971,000	...	...	(690)	...	1,970,310	United Nations Observer Mission in Liberia	1,970,310	...	...
...	103,000	...	...	(925)	...	102,075	United Nations Mission in Georgia	102,075	...	...
...	...	...	...	50,000	...	50,000	United Nations Association in Canada	50,000	...	...
...	...	...	...	25,688	...	25,688	Conference on Security and Cooperation in Europe (CSCE) Office for Free Elections	24,994	694	164,738
...	9,235,900	...	...	(1,168,443)	...	8,067,457	United Nations Operations in Mozambique Preparatory Commission for the Organization for the Prohibition of Chemical Weapons	8,067,457	...	5,520,574
...	...	...	...	285,000	25,000	310,000	Open Skies Consultative Commission	310,000	...	71,230
...	...	...	...	135,499	...	135,499	European Community Monitoring Mission (Yugoslavia)	135,499	...	157,000
...	...	...	...	1,400,927	...	1,400,927	CSCE Forum for Security Cooperation	1,400,927	...	2,020,572
...	...	...	...	234,661	...	234,661	Biological and Toxin Weapons Verification Experts Study 1993	229,736	4,925	123,000
...	...	...	...	41,100	...	41,100	Organisation of American States for the "Conflict Prevention and Management through Confidence Building" workshop	36,634	4,466	...
...	...	...	...	30,000	...	30,000	Items not required for the current year	...	...	...
...	228,523,000	29,511,500	...	7,218,085	10,634,472	275,887,057	Legal and consular affairs	268,516,159	7,370,898	214,751,760
...	25,000	...	...	...	...	25,000	Permanent Court of Arbitration (32,500 Netherlands guilders)	19,894	5,106	19,913
...	...	...	...	...	...	...	Items not required for the current year	...	...	28,500
...	25,000	...	...	...	...	25,000	Communications and culture	19,894	5,106	48,413
...	15,291,000	...	...	...	...	15,291,000	Payments to the Canadian Broadcasting Corporation for the operations of Radio Canada International	15,291,000	...	14,720,000
...	3,914,000	...	...	...	417,166	4,331,166	Bilateral relations and operations	4,331,166	...	3,902,323
...	50,000	...	...	...	...	50,000	Inter-American Institute for Cooperation on Agriculture (\$3,271,947 US)	48,932	1,068	37,000
...	718,000	...	...	...	43,005	761,005	International Institute of Administrative Sciences (1,200,000 Belgian Francs)	761,005	...	680,502
...	9,000	...	...	...	...	9,000	Roosevelt Campobello International Park Commission (\$600,000 US)	9,000	...	10,000
...	3,000,000	...	...	...	...	3,000,000	Pan American Institute for Geography and History Contributions under the Japan Science and Technology Fund	2,975,538	24,462	1,872,831
...	135,000	...	...	...	...	135,000	Contributions to promote trade and investment between Canada and the Asia-Pacific Region	134,491	509	123,000
...	220,000	...	...	...	...	220,000	Contributions for technology development with Europe	202,046	17,954	175,370
...	653,000	...	...	...	...	653,000	Asia-Pacific Foundation of Canada for program administration	653,000	...	653,000
...	180,000	...	...	...	...	180,000	Canadian Foundation for the Americas Organization of American States	180,000	...	200,000
...	9,037,000	...	...	...	359,563	9,396,563	Contributions to business to promote trade in the Asia-Pacific Region	9,396,563	...	7,788,593
...	260,000	...	...	...	...	260,000	Contributions for assistance to countries of Central and Eastern Europe and the former Soviet Union	238,316	21,684	164,100
...	27,710,000	75,250,000	...	(18,788,000)	...	84,172,000		84,028,977	143,023	36,208,934

Transfer Payments—Continued

Source of authorities				Adjustments and transfers				Disposition of authorities			
Available from previous years	As shown in			Transfers between ministries		Transfers within this ministry	Statutory adjustments	Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years
	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$
...	9,599,000	...	...	...	...	...	442,253	10,041,253	10,041,253	...	...
...	250,000	...	...	...	...	...	...	250,000	250,000	...	293,000
...	315,000	...	...	...	...	15,000	...	330,000	328,080	1,920	311,150
...	...	...	...	...	...	110,000	85,619	195,619	195,619	...	130,984
...	...	...	...	...	...	14,000,000	...	14,000,000	14,000,000	...	6,000,000
...	...	...	...	...	...	...	...	...	...	...	52,129,612
...	56,050,000	75,250,000	...	...	...	(4,663,000)	1,347,606	127,984,606	127,773,986	210,620	119,208,116
...	348,559,000	104,761,500	...	...	...	720,000	13,538,129	467,578,629	454,279,655	13,298,974	...
Total—Contributions											
Program Summary by Activity											
...	...	14,000	...	...	...	...	...	14,000	14,000	...	15,000
...	19,322,000	1,000,000	...	...	...	(2,755,085)	...	17,566,915	14,138,527	3,428,388	15,543,453
...	30,068,000	...	...	...	...	200,000	1,556,051	31,824,051	29,540,089	2,283,962	28,293,967
...	228,873,100	30,381,500	...	...	...	7,218,085	10,634,472	277,107,157	269,636,159	7,470,998	215,135,260
...	4,894,000	...	...	...	...	...	...	4,894,000	4,736,912	157,088	4,763,442
...	36,079,500	...	...	...	...	...	...	36,079,500	36,044,320	35,180	38,107,513
...	63,586,000	75,500,000	...	...	...	(4,663,000)	1,347,606	135,770,606	135,546,156	224,450	127,635,523
...	268,000	...	...	...	...	...	12,430	280,430	280,430	...	260,617
...	383,090,600	106,895,500	...	...	...	...	13,550,559	503,536,659	489,936,593	13,600,066	...
Total Program											
World Exhibitions Program											
Contributions											
...	...	...	...	...	...	...	...	...	...	...	215,253
...	...	...	...	...	...	...	...	...	...	...	215,253
...	383,090,600	106,895,500	...	...	...	...	13,550,559	503,536,659	489,936,593	13,600,066	...
Total Department											
Canadian International Development											
Agency Grants											
...	1,000,000	...	...	...	...	...	...	1,000,000	1,000,000	...	1,000,000
...	5,000,000	...	...	...	...	...	...	5,000,000	5,000,000	...	5,000,000

Development assistance to international development institutions and organizations for operations and general programs as well as specific programs and projects, and for special program and project expenses directly related thereto

Food aid assistance to international non-governmental organizations for the benefit of recipients in developing countries and for special program and project expenses directly related thereto

Grants to Canadian, international, regional and developing country institutions, organizations and agencies, developing country governments, their organizations and agencies and to provincial governments, their organizations and agencies in support of development cooperation and development education programs, projects and activities and for special program and project expenses directly related thereto

Grants to international non-governmental organizations in support of development assistance programs, projects and activities and for special program and project expenses directly related thereto

...	155,000,000	...	10,336,322	...	165,336,322	...	165,334,735	1,587	...	175,573,403
...	140,200,000	...	(4,338)	...	140,195,662	...	140,195,662	...	...	156,514,723
...	155,000,000	...	(79,648,759)	...	75,351,241	...	75,351,240	1	...	70,411,160
...	20,200,000	...	(125,000)	...	20,075,000	...	20,075,000	...	...	23,000,000
...	476,400,000	...	(69,441,775)	...	406,958,225	...	406,956,637	1,588	...	431,499,286

National initiatives

Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities and appeals and for special program and project expenses directly related thereto

Development assistance as education and training for individuals and for special program and project expenses directly related thereto

...	77,800,000	...	4,252,000	...	82,052,000	...	82,052,000	...	...	91,131,000
...	10,900,000	1	...	656,521	...	11,556,522	11,556,522	...	...	12,341,252
...	88,700,000	1	...	4,908,521	...	93,608,522	93,608,522	...	...	103,472,252
...	565,100,000	1	...	(64,533,254)	...	500,566,747	500,565,159	1,588	...	534,971,538

Transfer Payments—Continued

[illegible]

Contribution to the Inter-American Development Bank		2,413,828	...	2,413,828	...	2,413,828	...	2,413,828
...	2,600,000	...	(186,172)	...	...	288,298,047	34,441	...
...	154,100,000	...	134,232,488	...	288,332,488	...	...	312,636,737
National initiatives								
Development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, to developing countries and their agencies and institutions in such countries and contributions to Canadian, international and regional institutions, organizations and agencies, to provincial governments, their organizations and agencies, and the Canadian private sector firms in support of regional and country specific projects, programs and activities, and for special program and project expenses directly related thereto								
...	938,000,000	...	(49,226,095)	...	888,773,905	...	99,262,692	871,001,862
Food aid assistance to developing countries, their agencies and persons in such countries, or to Canadian non-governmental organizations for the benefit of recipients in developing countries and for special program and project expenses directly related thereto								
...	166,000,000	...	(35,603,137)	...	130,396,863	...	19,296	168,157,417
Humanitarian assistance and disaster preparedness to countries, their agencies and persons in such countries, and to international institutions and Canadian and international non-governmental organizations for operations and general programs and specific programs, projects, activities, and appeals and for special program and project expenses directly related thereto								
...	100,000	...	8,481,000	...	8,581,000	...	...	27,170,000
Contributions to Canadian or international communications organizations, other federal, provincial or municipal governments, broadcasters and producers, other donor governments and institutions in support of the development information program involving the production and dissemination of development information, educational materials and related activities								
...	4,800,000	...	(421,000)	...	4,379,000	...	...	7,274,836
...	1,108,900,000	...	(76,769,232)	...	1,032,130,768	...	99,281,988	1,073,604,115
...	1,263,000,000	...	57,463,256	...	1,320,463,256	...	99,316,429	1,386,240,852
Total—Contributions						1,221,146,827	...	...

Transfer Payments—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	150,400,000	...	...	...	18,000,000	168,400,000	...	...	185,638,240
...	150,400,000	...	...	...	18,000,000	168,400,000	...	...	185,638,240
Other transfer payments									
Partnership program									
(S) Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i>									
...	780,900,000	...	...	64,790,713	18,000,000	863,690,713	36,029	...	929,774,263
...	1,197,600,000	1	...	(71,860,711)	...	1,125,739,290	99,281,988	...	1,177,076,367
...	1,978,500,000	1	...	(7,069,998)	18,000,000	1,989,430,003	99,318,017	...	2,106,850,630
...	2,361,590,600	106,895,501	...	(7,069,998)	31,550,559	2,492,966,662	112,918,083	...	2,536,820,658
Program Summary by Activity									
Partnership program									
National initiatives									
Total Program									
Total Ministry									

(S) Statutory transfer payment.

Department	Current year		Previous year
	Estimates	Actual	Actual
	\$	\$	\$
Department			
Canadian Interests Abroad Program			
Budgetary (respendable revenues)			
Passport fees	47,875,000	46,620,389	43,721,980
Total budgetary	47,875,000	46,620,389	43,721,980
Non-budgetary (respendable receipts)			
Loans and advances to Personnel posted abroad	...	9,514,463	9,959,152
Advances to fund Posts abroad	...	710,349,793	724,811,144
Total non-budgetary	...	719,864,256	734,770,296
Total Program—Budgetary	47,875,000	46,620,389	43,721,980
Non-budgetary	...	719,864,256	734,770,296
Total Department—Budgetary	47,875,000	46,620,389	43,721,980
Non-budgetary	...	719,864,256	734,770,296
Export Development Corporation			
Non-budgetary (respendable receipts)			
Loan repayments	...	98,832,919	129,791,010
Total Program—Non-budgetary	...	98,832,919	129,791,010
Total Ministry—Budgetary	47,875,000	46,620,389	43,721,980
Non-budgetary	...	818,697,175	864,561,306

(1) Amends reporting in previous year's Public Accounts.

Department	Current year		Previous year
	\$	\$	\$
Canadian Interests Abroad Program			
Tax Revenue—			
Goods and services tax	1,260	2,286	
Total Tax Revenue	1,260	2,286	
Non-Tax Revenue—			
Return on investments— ⁽¹⁾			
Loans, investments and advances—			
Remitted revolving fund surpluses	77	861	
Interest on Mission Bank Accounts	12,030	...	
Interest on bank deposit relating to the Polish Stabilization Fund	...	5,261,000	
Personnel posted abroad	547,825	544,687	
Dividends paid by Export Development Corporation	...	25,000,000	
	559,932	30,806,548	
Refunds of previous years' expenditure—			
Accountable advances	654,396	973,709	
Canada's share of unexpended balances of prior year assessed contributions to international organizations	80,556	384,945	
Program for Export Market Development—			
Contributions	3,249,279	4,485,808	
Other grants and contributions	124,370	28,977,447	
Sundries	5,759,527	3,975,859	
Adjustments of Prior Year's Payables at Year End	25,531,451	4,689,146	
	35,399,579	43,486,914	
Privileges, licences and permits—			
Import/export permits	5,181,577	4,486,196	
Rental of staff accommodations	17,618,086	18,319,717	
Rental of Crown-held automobiles and commuting transportation charges	92,725	119,145	
Revenue from Crown provided transportation	65,401	78,266	
Visa cost recoveries	61,928,642	43,119,128	
Office accommodation and services provided to provincial governments	1,214,713	1,124,687	
Revenue from Recreational Hardship Support Program	157,766	222,076	
	86,258,910	67,469,215	

Revenue—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Services and service fees—			Services and service fees—		
Consular services	495,044	438,504	Services and commitment charges on loans to developing countries	252,236	140,225
Sundries	5,639	2,168			
	500,683	440,672	Proceeds from sales—	11,308	...
Proceeds from sales—			Proceeds from the disposal of surplus Crown assets		
Proceeds from the disposal of surplus Crown assets	5,562,792	...			
Sales of properties	13,706,332	...	Other non-tax revenue	645,836	411,635
Sundries	340,400	458,596	Total Program	16,425,623	67,179,333
	19,609,524	458,596			
Other non-tax revenue—			Canadian Secretariat		
Interest—Bank and investment interest	94,958	148,478	Tax Revenue—		
Services rendered on behalf of Passport Office	4,447,460	4,447,460	Goods and services tax	738	106
Fairs and missions	63,016	1,876,422	Total Tax Revenue	738	106
Sundries	1,259,191	4,778,166			
	5,864,625	11,250,526	Non-Tax Revenue—		
Total Non-Tax Revenue	148,193,253	153,912,471	Refunds of previous years' expenditure	5,015	10,296
	148,194,513	153,914,757	Other non-tax revenue	388,246	1,511
Total Program			Total Non-Tax Revenue	393,261	11,807
World Exhibitions Program			Total Program	393,999	11,913
Non-Tax Revenue—					
Other non-tax revenue	...	500,000	Export Development Corporation		
Total Program	...	500,000	Non-Tax Revenue—		
	148,194,513	154,414,757	Return on investments— ⁽¹⁾		
Total Department	148,194,513	154,414,757	Loans, investments and advances—	45,609,087	55,596,636
			Export Development Corporation		
Canadian International Development Agency			Other non-tax revenue—	36,395,119	42,670,155
Non-Tax Revenue—			Sundries		
Return on investments— ⁽¹⁾			Total Program	82,004,206	98,266,791
Loans, investments and advances—					
National governments including developing countries—			International Joint Commission		
to developing countries	2,347,526	3,225,111	Non-Tax Revenue—		
International development assistance—Loans			Refunds of previous years' expenditure—		
to developing countries			Refunds of previous years' expenditure	304,081	4,595
Refunds of previous years' expenditure—			Adjustments of Prior Year's Payables at Year End	...	36,390
Refunds of previous years' expenditure	7,857,390	62,851,676			
Repayment of loans to developing countries	5,105,221	...			
Adjustments of Prior Year's Payables at Year End	206,106	550,686			
	13,168,717	63,402,362	Proceeds from sales—		
			Proceeds from the disposal of surplus Crown assets	136	...

	Current year	Previous year
	\$	\$
Other non-tax revenue—		
United States share of expenses of the regional office—		
Windsor	339,967	950,103
Receipt from other expenditure	22	10
Receipt from other departments	7	436
	339,996	950,549
Total Program	644,213	991,534
Ministry Summary		
Tax Revenue—		
Goods and services tax	1,998	2,392
Total Tax Revenue	1,998	2,392
Non-Tax Revenue—		
Return on investments	48,516,545	89,628,295
Refunds of previous years' expenditure	48,877,392	106,940,557
Privileges, licences and permits	86,258,910	67,469,215
Services and service fees	752,919	580,897
Proceeds from sales	19,620,968	458,596
Other non-tax revenue	43,633,822	55,784,376
Total Non-Tax Revenue	247,660,556	320,861,936
	247,662,554	320,864,328

(1) Interest unless otherwise indicated.

SECTION 9

1993-94

PUBLIC ACCOUNTS

Finance

Department

Auditor General

Canada Deposit Insurance Corporation

Canadian International Trade Tribunal

Federal Office of Regional Development—Quebec

Office of the Superintendent of Financial Institutions

Procurement Review Board

CONTENTS

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Department

Financial and Economic Policies Program

Objective

To assist the Government in deciding upon and implementing financial and other economic policies and programs.

Activity Description

Financial and economic policies

The development of policies and provision of advice pertaining to:

- the domestic and international economic and financial situation and outlook;
- the Government's overall fiscal framework, expenditure plan and resource allocation;
- Government borrowing and debt management;
- legislation governing federally-regulated financial institutions;
- the Canadian tax system;
- the economic and fiscal implications of Government programs including loans, investments and guarantees of the Crown;
- federal-provincial fiscal and economic relations;
- Canadian social policy and programs;
- tariffs, international trade, development assistance and international financial relations; and
- privatization of Crown corporations, other corporate holdings and Government services.

Domestic coinage

The provision of funds for the production of domestic coinage.

International financial organizations

The provision of funds for the payment of Canada's subscriptions and obligations to various international organizations.

Administration

Includes executive direction for the Department; consultations and communications; and financial, personnel and administrative services.

Public Debt Program

Objective

To provide funds for the interest and servicing costs of the public debt and for the issuing costs of new borrowings.

Activity Description

Interest costs

The provision of funds for interest costs on: untured debt payable in Canadian and foreign currencies, including the discount on Treasury Bills; employees and other pension accounts; Government annuities and various deposit and trust accounts.

Servicing and issuing costs

The provision of funds for servicing costs and for the costs of issuing new borrowings including bond discounts, premiums and commissions.

Fiscal Transfer Payments Program

Objective

To provide funds for payments to provincial governments under various statutory authorities.

Activity Description

Fiscal transfer payments

The provision of funds for payments to provincial governments under the Constitution Acts, the *Federal-Provincial Fiscal Arrangements and*

Federal Post-Secondary Education and Health Contributions Act, the *Public Utilities Income Tax Transfer Act*, and other statutory authority.

Special Program

Objective

To provide for a budgetary payment to the Foreign Claims Fund.

Auditor General

Objective

To provide appropriate audit information for use by the House of Commons in its scrutiny of Government programs and financial activities.

Activity Description

Legislative auditing

The audit of the accounts of Canada, certain Crown corporations, and other entities to meet legislative reporting requirements. This would include providing audit opinions on the summary financial statements of Canada and of certain Crown corporations and other entities, and bringing to the attention of the House of Commons anything that the Auditor General considers to be significant.

Canada Deposit Insurance Corporation

Objective

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

Canadian International Trade Tribunal

Objective

In an economically and legally sound manner, to conduct investigations and inquiries and to make findings and, as directed, recommendations on matters affecting Canada's commerce and international trade, and to decide on taxpayers' appeals from Government customs and excise tax assessments.

Activity Description

Canadian International Trade Tribunal

The conduct of research and investigation, the receiving of evidence and the holding of public hearings so as to make adjudications, findings, determinations or recommendations in response to:

- references under the *Canadian International Trade Tribunal Act* by the Governor in Council on any economic, trade or commercial matter, including injury to Canadian producers of goods and services, or by the Minister of Finance on any tariff-related matter;
- investigations under the *CITTA Act* of complaints, by Canadian producers of goods of serious injury caused by imports;
- appeals from decisions by the Government, in particular the Minister or the Deputy Minister of National Revenue, Customs and Excise under the *Customs Act*, the *Excise Tax Act* and the *Special Import Measures Act*; and
- other acts of Parliament or related regulations including references, injury inquiries, public interest determinations, reviews and importer rulings of anti-dumping and countervailing duty cases under the *Special Import Measures Act*.

Federal Office of Regional Development—Quebec

Objective

To promote the economic development of the regions of Quebec with low incomes, slow economic growth, or inadequate possibilities for productive employment, by emphasizing long-term economic development and sustainable employment and income creation, while concentrating efforts on small and medium-sized enterprises and on the development and enhancement of entrepreneurial talent.

Activity Description

Promotion of the economic development of the regions of Quebec

To coordinate, support and promote regional economic development in Quebec, in large part through federal-provincial arrangements with the Province of Quebec for the central and resource regions, and through direct federal programs to deal with specific needs.

Office of the Superintendent of Financial Institutions

Objective

To maintain public confidence in the Canadian financial services system through development and administration of a supervisory framework which seeks to ensure that federally regulated financial institutions and pension plans are able to meet their obligations as they fall due; and to provide actuarial services and advice to the Government with respect to programs in operation or under development.

Activity Description

Financial institutions supervision and actuarial services

The regulation of financial institutions and employer sponsored pension plans under federal jurisdiction as well as the provision of actuarial services to other Government departments.

Procurement Review Board

Objective

To resolve expeditiously complaints from Canadian or American suppliers who believe that the procurement process was not carried out in accordance with the Canada-United States Free Trade Agreement.

Activity Description

Procurement Review Board

The Procurement Review Board of Canada receives complaints from potential suppliers in relation to Canadian federal Government procurements falling within the scope of the Canada—United States Free Trade Agreement. The Board conducts an investigation and makes a determination with respect to the complaint. The Board's determination could be to dismiss the complaint or to recommend that the responsible governmental institutions implement appropriate remedies such as issuing a new solicitation, seeking new bids, re-evaluating bids, terminating a contract, or awarding the contract or compensation to the complainant. The Board also has the authority to award complainants reasonable costs relating to the filing of a complaint and the preparation of bids.

Ministry Summary

Source of authorities										Disposition of authorities			
Available from previous years	As shown in				Adjustments and transfers	Total available for use	Vote	Department					
	Main Estimates	Supplementary Estimates	\$	\$				Financial and Economic Policies Program	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$			
...	60,779,000	...	...	...	60,779,000	1	...	...	...	...
...	...	2,768,000	...	...	2,768,000	1b	...	...	...	...
...	60,779,000	2,768,000	...	...	63,547,000		63,265,730	281,270	...	59,329,693	
...	279,030,000	...	...	...	279,030,000	5	150,866,974	128,163,026	...	185,813,548
...	...	...	...	...	...	(S)	...	...	...	...
...	51,100	...	(4,985)	...	46,115	(S)	46,115	...	...	51,175	
...	...	...	...	...	...	(S)	...	...	...	...
...	252,890,000	45,000,000	1,000	...	297,891,000	(S)	297,891,000	...	...	259,900,000	
...	11,100,000	...	(365,069)	...	10,734,931	(S)	10,734,931	...	...	2,496,549	
...	5,238,000	...	145,000	...	5,383,000	(S)	5,383,000	...	...	4,500,000	
...	...	...	...	...	...	(S)	...	...	...	...
...	1,800,000	...	...	...	1,800,000	(S)	1,800,000	...	...	1,000,000
...	42,000,000	...	(5,807,380)	...	36,192,620	(S)	36,192,620	...	...	42,547,649	
...	...	...	414,530	...	414,530	(S)	414,530	...	...	320,271
...	...	...	...	...	...	(S)	...	...	...	...
...	...	...	18,312	...	18,312	(S)	18,312	...	...	12,972
...	...	...	...	...	...	(S)	...	...	...	...
...	...	...	15,447	...	15,447		...	...	15,447	...
...	652,888,100	47,768,000	(5,583,145)	...	695,072,955		566,613,212	128,444,296	15,447	555,971,857			
Total budgetary													
L15 In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$276,333,334 to the International Development Association. (Gross)													
...	1	...	276,333,333	...	276,333,334	L10	276,333,334	...	...	276,200,000	
Payments in accordance with the <i>Bretton Woods and Related Agreements Act</i> to the International Bank for Reconstruction and Development and to the International Finance Corporation. (Gross)													
...	12,300,000	...	19,586,436	...	31,886,436	(S)	31,886,436	...	...	38,089,272	
(L) Loans to the International Monetary Fund pursuant to the <i>Bretton Woods and Related Agreements Act</i> , subsection 8.1 (1). Limit \$550,000,000. (Gross)													
434,301,181	75,000,000	...	(75,000,000)	...	434,301,181	(S)	89,728,549	...	344,572,632	38,450,000			
(L) Subscriptions to the International Bank for Reconstruction and Development pursuant to the <i>Bretton Woods and Related Agreements Act</i> . Limit \$2,627,671,570 US. (US \$ authority translated at \$1 US = \$1.3835 Cdn). (Gross)													
3,011,541,120	...	...	299,120,095	...	3,310,661,215		...	...	3,310,661,215	...

(S)	(L)	Initial subscription to the Multilateral Investment Guarantee Agency pursuant to the <i>Bretton Woods and Related Agreements Act</i> , subsection 6.1. Limit \$3,208,130 US. (US \$ authority translated at \$1 US = \$1.3835 Cdn). (Gross)	401,016	4,438,448	...	...	...	4,438,448	...	...
(S)	(L)	Payments to the European Bank for Reconstruction and Development pursuant to the <i>European Bank for Reconstruction and Development Agreement Act</i> . (Gross)	26,000,000	23,823,669	...	...	23,823,669	...	...	31,610,940
L20		In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$3,333,333 to the Global Environment Facility of the International Bank for Reconstruction and Development. (Gross)	1	...	3,333,332	...	3,333,333	...	...	3,333,334
L25		Issuance of demand notes to the European Bank for Reconstruction and Development, not to exceed \$15,459,000. (Gross)	1	...	15,458,999	...	15,459,000	...	393,928	...
L35e		Total borrowing of Eldorado Nuclear Limited. Limit \$700,000,000. (Net)	...	...	...	...	168,348,000	...	...	...
(S)	(L)	Payments to Teleglob Canada pursuant to the <i>Telelobe Canada Act</i> , section 16. Limit \$4,500,000. (Gross)	...	...	...	...	4,500,000	...	...	4,500,000
(S)	(L)	Purchase of shares of the Air Canada pursuant to the <i>Air Canada Act</i> , section 13. Authorized capital limit \$750,000,000. (Gross)	...	...	...	...	420,991,000	...	...	420,991,000
(S)	(L)	Loans and Crown guarantees to Air Canada pursuant to the <i>Air Canada Act</i> , section 19. Limit \$750,000,000. (Net) ⁽⁵⁾	672,726,553	...	...	...
(S)	(L)	Advances for loans to, or purchase of preferred shares in, Petro-Canada pursuant to the <i>Petro-Canada Act</i> , section 22. Limit \$1,000,000,000. (Net)	...	...	...	...	27,228,147	...	...	27,228,147
(S)	(L)	Subscriptions for common shares of Petro-Canada pursuant to the <i>Petro-Canada Act</i> , section 5. Limit \$4,900,000,000. (Gross)	...	...	...	...	3,830,500,000	...	...	...
Total non-budgetary			...	537,056,880	9,224,530,316	...	...	...	3,830,500,000	...
Total Program—			...	...	...	...	...	423,597,091	689,693,783	8,111,239,442
Budgetary			652,888,100	47,768,000	(5,583,145)	695,072,955	...	566,613,212	128,444,296	15,447
Non-budgetary			8,574,173,433	113,300,003	537,056,880	9,224,530,316	...	423,597,091	689,693,783	8,111,239,442
Public Debt Program			...	...	...	...	...	...	...	...
(S)		Interest and other costs (<i>Financial Administration Act</i>)	...	39,800,000,000	(1,300,000,000)	(490,769,710)	38,009,230,290	...	...	38,851,693,715
Total Program—Budgetary			...	39,800,000,000	(1,300,000,000)	(490,769,710)	38,009,230,290	...	...	38,851,693,715 ⁽³⁾

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Disposition of authorities			Used in the previous year
	Main Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
\$	\$	\$	\$	\$		\$	\$	\$	\$
Fiscal Transfer Payments Program									
					(S)	Payments to provincial governments under the Constitution Acts, 1867-1982, <i>Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act</i> , and other statutory authority			
...	8,037,000,000	(274,000,000)	(53,305,386)	7,709,694,614		7,709,694,614	...	...	7,544,477,536
...	235,000,000	(9,000,000)	12,052,773	238,052,773	(S)	238,052,773	...	...	202,946,867
...	8,272,000,000	(283,000,000)	(41,252,613)	7,947,747,387		7,947,747,387	...	...	7,747,424,403
Special Program									
	10,000	...	...	10,000	30	...	10,000	...	...
					(S)	Payments to the Foreign Claims Fund Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank pursuant to the <i>Financial Institutions Depositors Compensation Act</i>			
71,503,708	...	...	...	71,503,708	(S)	...	...	71,503,708	...
						Payments to meet commitments by Canada under the <i>Eldorado Nuclear Limited Reorganization and Divestiture Act</i>			
...	...	50,000,000	...	50,000,000		50,000,000	...	...	105,000,000
71,503,708	10,000	50,000,000	...	121,513,708		50,000,000	10,000	71,503,708	105,000,000
Total budgetary									
...	...	...	...	...	L33a	Payments in respect of Canada's equity interest in the Hibernia Project. (Gross)			
...	...	94,000,000	...	94,000,000	(S)	88,190,829	5,809,171	...	...
						(1) Payment to the Canadian Commercial Bank pursuant to the <i>Canadian Commercial Bank Financial Assistance Act</i> . Limit \$75,000,000. (Gross)			
2,000,000	...	...	...	2,000,000		...	...	2,000,000	...
2,000,000	...	94,000,000	...	96,000,000		88,190,829	5,809,171	2,000,000	...
Total non-budgetary									
...
Total Program—Budgetary									
71,503,708	10,000	50,000,000	...	121,513,708		50,000,000	10,000	71,503,708	105,000,000
2,000,000	...	94,000,000	...	96,000,000		88,190,829	5,809,171	2,000,000	...
Total Department—Budgetary									
71,503,708	48,724,898,100	(1,485,232,000)	(537,605,468)	46,773,564,340		46,573,590,889	128,454,296	71,519,155	47,260,089,975 ⁽³⁾
8,576,173,433	113,300,003	94,000,000	537,056,880	9,320,530,316		511,787,920	695,502,954	8,113,239,442	387,683,546
Total Department—Non-budgetary									
Auditor General									
	55,461,000	...	...	55,461,000	35	53,417,152	2,043,848	...	51,594,058
...	175,000	...	681	175,681	(S)	175,681	...	...	175,537
...	4,707,000	...	130,000	4,837,000	(S)	4,837,000	...	...	3,876,000

[illegible]

Ministry Summary—Concluded

Ministry Summary—Concluded									
Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed or (over)expended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	\$
Procurement Review Board									
...	872,000	...	...	872,000	50	328,794	543,206	...	716,927
...	68,000	...	...	68,000	(S)	68,000	...	...	76,000
...	940,000	...	...	940,000		396,794	543,206	...	792,927
Total Program—Budgetary									
Total Ministry—									
143,850,953	49,028,229,700	(1,484,150,454)	(539,730,102)	47,148,200,097		46,827,373,545	175,974,294	144,852,258	47,479,604,875 ⁽³⁾
11,491,173,816	113,300,003	94,000,000	537,056,880	12,235,530,699		577,788,302	695,502,954	10,962,239,443	1,687,683,163
Budgetary Non-budgetary									
Total of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted/repealed in the current year, and of all									

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Non-budgetary authority (loan, investment or advance).

(2) Treasury Board Vote S—Government contingencies.

(3) The amount was repaid in full during the year.

(4) The method of accounting for bond premiums, discounts and commissions was changed in 1993-94. This change in accounting policy was applied retrospectively. Therefore, the 1992-93 figure has been restated by -\$568,943,000.

Source of authorities										Disposition of authorities									
Available from previous years	As shown in				Adjustments and transfers														
	Main Estimates		Supplementary Estimates		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use										
	\$	\$	\$	\$						\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	41,972,000	857,000	...	...	...	102,000	...	42,931,000										
...	...	42,000,000	...	...	...	...	(5,807,380)	...	36,192,620										
...	...	28,321,100	1,850,000	...	...	...	486,304	(5,089,000)	25,568,404										
...	...	(5,089,000)	...	...	...	...	...	5,089,000	...										
...	...	107,204,100	2,707,000	...	...	...	(5,219,076)	...	104,692,024										
										Department									
										Financial and Economic Policies									
										Program									
										Operating									
										Financial and economic									
										policies									
										Domestic coinage									
										Administration									
										Revenue credited to the vote									
...	103,131,175	1,545,402	15,447	104,804,526	...	...	...	...	...	...
										Total—Operating									
										Capital									
										Financial and economic									
										policies									
...	...	304,000	61,000	...	...	...	...	...	365,000	1,013,094	(648,094)	...	334,285	...	...	...	...	...	...
...	...	560,000	...	...	...	...	...	...	560,000	1,176,038	(616,038)	...	1,564,059	...	...	...	...	...	...
										Administration									
...	...	864,000	61,000	...	...	...	...	...	925,000	2,189,132	(1,264,132)	...	1,898,344	...	...	...	...	...	...
										Total—Capital									
										Transfer payments									
										Financial and economic									
...	...	30,000	...	...	...	...	...	...	30,000	...	30,000	...	58,890	...	...	...	...	...	...
										policies									
										International financial									
...	...	544,790,000	45,000,000	...	...	...	(364,069)	...	589,425,931	461,292,905	128,133,026	...	449,210,097	...	...	...	...	...	...
										organizations									
...	...	544,820,000	45,000,000	...	...	...	(364,069)	...	589,455,931	461,292,905	128,163,026	...	449,268,987	...	...	...	...	...	...
										Total—Transfer payments									
										Non-budgetary									
										Financial and economic									
										policies									
5,124,293,700	5,124,293,700	(16,573,302)	689,299,855	4,451,567,147	...	...	...	...	...	...	...
										International financial									
3,449,879,733	113,300,003	...	...	...	...	...	537,056,880	...	4,100,236,616	440,170,393	393,928	3,659,672,295	387,683,546	...	...	...	...	...	...
										organizations									
8,574,173,433	113,300,003	...	...	...	...	...	537,056,880	...	9,224,530,316	423,597,091	689,693,783	8,111,239,442	387,683,546	...	...	...	...	...	...
										Total—Non-budgetary									

Programs by Activity—Continued

Source of authorities										Disposition of authorities			
Available from previous years	Adjustments and transfers						Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year			
	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote					Total available for use		
	\$	\$										\$	\$

Source of authorities										Disposition of authorities			
Available from previous years		As shown in				Adjustments and transfers				Used in the current year	Variance under or (over)	Available for use in subsequent years	
		Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use					
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
72,347,245	2,601,000	...	...	...	...	1,011	...	74,949,256	1,485,813	155,141	73,308,302	(16,776,472)
...	...	...	...	...	...	244,199	...	244,199	244,199	...	...	309,287
72,347,245	2,601,000	...	...	...	...	245,210	...	75,193,455	1,730,012	155,141	73,308,302	(16,467,185)
Program Summary													
Financial institutions supervision and actuarial services													
Civil service insurance													
actuarial liability adjustment													
Total Program—Budgetary													
Procurement Review Board													
Operating													
Capital													
...	930,000	...	...	...	...	...	...	930,000	396,794	533,206	...	774,609
...	10,000	...	...	...	...	...	...	10,000	...	10,000	...	18,318
...	940,000	...	...	...	...	...	...	940,000	396,794	543,206	...	792,927
Total Ministry—													
Budgetary													
Non-budgetary													
143,850,953	49,028,229,700	(1,484,150,454)	66,798	...	(539,796,900)	...	47,148,200,097	46,827,373,545	175,974,294	144,852,258	47,479,604,875		
491,173,816	113,300,003	94,000,000	...	...	537,056,880	...	12,235,530,699	577,788,302	695,502,554	10,962,239,443	1,687,683,163	

Source of authorities							Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers			Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	30,000	...	...	...	...	30,000	...	30,000	...	29,527
...	...	...	...	...	...	...	...	...	...	29,363
...	30,000	...	...	...	...	30,000	...	30,000	...	58,890
<hr/>										
International financial organizations										
Contributions to meet the commitments made by Canada under multilateral agreements pertaining to the reduction of the official debt or debt service of certain heavily indebted countries										
...	279,000,000	...	...	...	...	279,000,000	150,866,974	128,133,026	...	185,813,548
...	279,030,000	...	...	...	...	279,030,000	150,866,974	128,163,026	...	185,872,438
<hr/>										
Other transfer payments										
International financial organizations										
(S) Encashment of demand notes by the International Development Association in accordance with the <i>Breiton Woods and Related Agreements Act</i>										
...	252,890,000	45,000,000	...	...	1,000	297,891,000	297,891,000	...	...	259,900,000
(S) Payments to International Monetary Fund's Enhanced Structural Adjustment Facility										
...	11,100,000	...	...	...	(365,069)	10,734,931	10,734,931	...	...	2,496,549
(S) Payments to Global Environment Facility of the International Bank for Reconstruction and Development										
...	1,800,000	...	...	...	...	1,800,000	1,800,000	...	...	1,000,000
...	265,790,000	45,000,000	...	...	(364,069)	310,425,931	310,425,931	...	...	263,396,549
<hr/>										
Program Summary by Activity										
Financial and economic policies										
...	30,000	...	...	...	...	30,000	...	30,000	...	58,890
...	544,790,000	45,000,000	...	...	(364,069)	589,425,931	461,292,905	128,133,026	...	449,210,097
...	544,820,000	45,000,000	...	...	(364,069)	589,455,931	461,292,905	128,163,026	...	449,268,987

Transfer Payments—Continued

Source of authorities										Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers			Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year		
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments								
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
...	37,000,000	...	...	...	1,032,744	38,032,744	38,032,744	...	...	...	37,550,777
...	8,412,000,000	(718,000,000)	...	...	61,922,000	7,755,922,000	7,755,922,000	...	...	...	7,376,890,000
...	235,000,000	(9,000,000)	...	...	12,052,773	238,052,773	238,052,773	...	...	...	202,946,867
...	(412,000,000)	9,000,000	...	...	21,466,870	(381,533,130)	(381,533,130)	...	...	...	(376,134,969)
...	...	297,000,000	...	...	273,000	297,273,000	297,273,000	...	...	...	334,000,000
...	...	138,000,000	...	...	(138,000,000)	...	...	...	...	...	172,171,728
...	8,272,000,000	(283,000,000)	...	...	(41,252,613)	7,947,747,387	7,947,747,387	...	...	...	7,747,424,403
...	8,816,820,000	(238,000,000)	...	...	(41,616,682)	8,537,203,318	8,409,040,292	128,163,026	...	...	8,196,693,390
Auditor General													
Grants													
...	4,000	...	...	...	...	4,000	3,750	250	...	...	3,570
...	4,000	...	...	...	...	4,000	3,750	250	...	...	3,570
Contributions													
...	450,000	...	...	...	...	450,000	445,234	4,766	...	...	491,734
...	450,000	...	...	...	...	450,000	445,234	4,766	...	...	491,734
...	454,000	...	...	...	...	454,000	448,984	5,016	...	...	495,304
Federal Office of Regional Development—Quebec													
Grants													
Promotion of the economic development of the regions of Quebec													
...	50,000	...	...	...	...	50,000	50,000	...	...	...	50,000
...	500,000	...	...	...	...	500,000	250,000	250,000	...	...	250,000

75,000	...	...	...	75,000	...	73,367	1,633	...	75,000
100,000	...	...	...	100,000	...	28,000	72,000	...	...
100,000	...	...	...	100,000	...	20,000	80,000	...	...
...	...	...	...	5,392,271	...	5,392,270	1	...	...
825,000	1	...	5,392,270	6,217,271	...	5,813,637	403,634	...	375,000
Total—Grants									
Contributions									
Promotion of the economic development of the regions of Quebec									
...	...	...	...	...	...	8,077,514	9,878,886	...	14,593,458
17,956,400	...	...	...	17,956,400	...	23,059,237	...	...	18,301,879
19,728,100	...	...	3,331,137	23,059,237	...	...	...	...	...
...	...	...	...	...	...	2,749,416	7,910,768	...	8,716,313
10,999,800	...	...	(339,616)	10,660,184	...	23,369,975	130,025	...	21,631,861
23,500,000	...	...	...	23,500,000	...	8,673,078	8,870,185	...	8,067,172
20,874,400	...	...	(3,331,137)	17,543,263	...	...	425,000	...	75,302
425,000	...	...	...	425,000	...	5,379,304	657,974	...	7,655,164
9,138,600	...	...	(3,101,322)	6,037,278	...	9,101,322	...	...	2,528,044
6,000,000	...	...	3,101,322	9,101,322	...	7,412,996	...	...	6,024,660
5,900,000	...	...	1,512,996	7,412,996	...	5,106,239	...	...	699,853
3,700,000	...	...	1,406,239	5,106,239	...	4,470,505	1,156,499	...	3,009,815
8,140,000	...	...	(2,512,996)	5,627,004	...	4,459,475	440,525	...	4,575,342
4,900,000	...	...	...	4,900,000	...	1,658,111	501,650	...	5,759,474
3,566,000	...	...	(1,406,239)	2,159,761	...	469,118	730,882	...	239,047
1,200,000	...	...	...	1,200,000	...	126,042	2,413,158	...	317,119
2,539,200	...	...	...	2,539,200	...	641,056	376,944	...	489,271
1,018,000	...	...	...	1,018,000	...	70,698	4,302	...	42,434
75,000	...	...	...	75,000	...	5,362,563	480,597	...	6,034,126
7,317,400	...	...	(1,474,240)	5,843,160	...	855,000	...	...	965,000
855,000	...	...	...	855,000	...	...	...	...	...

Transfer Payments—Concluded

Source of authorities				Adjustments and transfers				Disposition of authorities			
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry		Statutory adjustments	Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	
\$	\$	\$		\$	\$			\$	\$	\$	\$
...	350,000	...	...	...	...	...	350,000	262,501	87,499	...	172,262
...	900,000	...	...	(183,300)	...	...	716,700	179,110	537,590	...	...
...	416,700	...	...	183,300	...	...	600,000	600,000	...	...	200,000
...	9,500,000	...	...	(1,687,146)	...	...	7,812,854	2,739,634	5,073,220	...	169,563
...	1,000,000	...	...	1,000,000	...	...	2,000,000	2,000,000	...	...	...
...	3,400,000	...	...	1,474,240	...	...	4,874,240	4,874,240	...	...	1,442,201
...	1,300,000	...	...	...	...	...	1,300,000	1,230,171	69,829	...	989,757
...	557,000	...	...	160,614	...	...	717,614	717,614	...	...	921,698
...	5,470,600	...	...	(3,705,124)	...	...	1,765,476	1,765,476	...	...	2,255,599
...	123,000	...	...	...	...	...	123,000	24,300	98,700	...	717,619
...	214,800	...	...	(160,614)	...	...	54,186	41,278	12,908	...	109,660
...	600,000	...	...	...	...	...	600,000	600,000	...	...	662,743
...	150,000	...	...	...	...	...	150,000	...	150,000	...	1,021,701
...	374,100	...	...	...	...	...	374,100	366,659	7,441	...	318,224
...	300,000	...	...	...	...	...	300,000	300,000	...	...	279,718
...	1,650,000	...	...	443,747	...	...	2,093,747	2,093,747	...	...	...
...	394,500	...	...	693,302	...	...	1,087,802	1,087,802	...	...	...
...	3,700,000	...	...	(853,275)	...	...	2,846,725	2,846,725	...	...	...
...	4,900,000	...	...	(486,274)	...	...	4,413,726	2,412,808	2,000,918	...	650,440
...	1,800,000	...	...	...	...	...	1,800,000	1,740,000	60,000	...	...

...	20,000,000	...	...	...	(4,315,664)	15,684,336	Business Loans Act	15,684,336	...	...	18,627,014
...	...	...	...	...	...	67,637	Contributions to the Municipality of Sep-Îles	67,637	...	...	77,333
...	...	...	...	...	...	250,000	Contributions to the Montreal International Congress Centre	250,000	...	...	267,329
...	...	...	...	...	...	202,500	Contributions for development of Cultural Infrastructure	202,500	...	...	...
...	...	...	...	...	...	21,979	Contributions under the Saguenay—Lac-St-Jean Development Program	21,979	...	...	...
...	...	...	...	...	1,649,984	1,649,984	(S) Insurance payments—Atlantic Enterprise Program	1,649,984	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	9,054,861
...	204,933,600	...	...	...	(5,392,270)	(2,665,680)	Total—Contributions	154,800,150	42,075,500	...	147,663,056
...	205,758,600	1	...	...	(2,665,680)	203,092,921	Total Program	160,613,787	42,479,134	...	148,038,056
...	9,023,032,600	(237,999,999)	...	...	(44,282,362)	8,740,750,239	Total Ministry	8,570,103,063	170,647,176	...	8,345,226,750

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

Department	Current year		Previous year	
	Estimates	Actual	Actual	Actual
	\$	\$	\$	\$
Financial and Economic Policies Program				
Budgetary (respendable revenues)				
Administration				
Expenditures for goods and services recovered from Treasury Board and the Office of the Comptroller General	5,089,000	5,076,000	4,965,000	
Total Program—Budgetary	5,089,000	5,076,000	4,965,000	
Total Department—Budgetary	5,089,000	5,076,000	4,965,000	
Office of the Superintendent of Financial Institutions				
Budgetary (respendable revenues)				
Financial institutions supervision and actuarial services	41,507,000			
Assessments on:				
Canadian Payments Association	...	15,566	...	
Banks	...	8,488,535	9,028,081	
Insurance companies	...	17,125,600	35,669,688	
Investment companies	...	160,942	506,189	
Trust companies	...	1,758,002	5,900,104	
Loan companies	...	3,805,975	2,887,849	
Co-operative credit societies	...	236,635	484,366	
	41,507,000	31,591,255	54,476,277	
Services provided to Canada Deposit Insurance Corporation	...	443,587	633,475	
Services provided to Canada Pension Plan	...	532,457	430,062	
Fees collected under <i>Pension Benefits Standards Act</i>	...	3,685,665	2,898,740	
Penalties	...	1,430	3,170	
Other revenue credited to the vote	...	96,186	62,169	
Refunds of previous years' expenditure	...	3,586,479	674,582	
Adjustments of Prior Year's Payables at Year End	...	55,835	...	
Total Program—Budgetary	41,507,000	39,992,894	59,178,475	
Total Ministry—Budgetary	46,596,000	45,068,894	64,143,475	

(1) Breakdown of amount as shown in the Main Estimates not available.

Revenue

Department	Current year		Previous year	
	\$	\$	\$	\$
Financial and Economic Policies Program				
Tax Revenue—				
Goods and services tax	...	...	2,973	
Total Tax Revenue			2,973	
Non-Tax Revenue—				
Return on investments—(1)				
Loans, investments and advances—				
Canada Deposit Insurance Corporation	189,392,062	182,102,534		
Bank of Canada—Transfer of profit	1,451,931,490	1,805,880,777		
Canada Development Investment Corporation	...	13,176,250		
Federal—provincial employment loans program	634,736	4,985,835		
Federal—provincial fiscal arrangements	58,944	58,944		
Municipal Development and Loan Board	2,368,240	2,632,761		
Special development loans program	...	208,337		
Winter capital projects fund	3,337,423	8,000,325		
Jamaica—Special program—Economic assistance	3,079,481	1,780,984		
United Kingdom—The United Kingdom Financial Agreement Act, 1946	9,741,136	10,372,214		
International Monetary Fund	10,212,025	7,797,191		
Petro-Canada	28,159,642	30,581,314		
Telesat Canada—Dividends	...	1,300,000		
Air Canada	600,182	2,917,746		
Ottawa Civil Service Recreational Association	3,069	6,413		
Canada Mortgage and Housing Corporation	...	54,156,897		
Telelobe Canada—Dividend	262,567	...		
Foreign exchange accounts—				
Exchange Fund Account—Profit	2,633,924,876	3,548,207,361		
International Monetary Fund—Subscriptions—Transfer of profit	36,542,281	10,726,943		
Cash—				
Interest—Chartered banks	...	...
Interest—Short term deposits	26,359,997	37,292,651		
Consolidated specified purpose account—	100,107,276	130,038,633		
Unemployment Insurance Account	449,795,112	27,332,438		
Other accounts—				
Supply Revolving Fund	...	2,846,102		
Government Telecommunications Agency Revolving Fund	1,605,873	2,430,330		
Consulting and Audit Canada Revolving Fund	1,552,038	524,479		

	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
CORCAN Revolving Fund	1,448,000	1,313,000		
Canada Communications Group	...	196,187		
Exhibition Commission	3,084,083	...		
	4,954,200,533	5,886,866,646		
Refunds of previous years' expenditure—				
Refund of salaries, goods and services	142,026	108,348,463		
Refund of capital purchase	(777)	(741)		
Overpayment—Pay day changes	246	115,595		
Adjustments of Prior Year's Payables at Year End	407,841	711,978		
	549,336	109,175,295		
Services and service fees—				
Fines, penalties and forfeitures	3,700	16,179		
Fees—Access to information	1,690	2,141		
	5,390	18,320		
Domestic coinage	89,601,537	79,762,592		
Proceeds from sales—				
Proceeds from sales	...	14,660		
Sale of crown corporations	...	110,188,372		
Proceeds from the disposal of surplus Crown assets	15,447	...		
	15,447	110,203,032		
Premium and discount on exchange	143,485,063	114,968,317		
Other non-tax revenue—				
Unclaimed balances—Bank of Canada	1,814,836	10,412,325		
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—Outstanding Imprest Account—Cheques	499,358	610,339		
Recovery of employee pay deduction	9,218,018	8,492,376		
Recovery of employee benefits	550	3,911		
Other miscellaneous revenue	20,533	...		
Liabilities transferred from Government Annuities Account	3,322,687	4,555,507		
Mortgage interest premium	664,073	636,198		
Profit on exchange	309,391	219,573		
	14,085	49,132		
	15,863,531	24,979,361		
Total Non-Tax Revenue	5,203,720,837	6,325,973,563		
Total Program	5,203,720,837	6,325,976,536		
Public Debt Program				
Non-Tax Revenue—				
Other non-tax revenue—				
Transfer from matured debt outstanding	4,618,881	861,425		
Total Program	4,618,881	861,425		
Total Department	5,208,339,718	6,326,837,961		
Auditor General				
Tax Revenue—				
Goods and services tax	9,013	17,067		
Total Tax Revenue	9,013	17,067		
Non-Tax Revenue—				
Refunds of previous years' expenditure—				
Refunds of previous years' expenditure	48,818	103,180		
Adjustments of Prior Year's Payables at Year End	130,717	90,983		
	179,535	194,163		
Services and service fees—				
Auditing services rendered to organizations	483,076	570,433		
Proceeds from sales—				
Proceeds from the disposal of surplus Crown assets	20,325	...		
Other non-tax revenue	7,267	37,838		
Total Non-Tax Revenue	690,203	802,434		
Total Program	699,216	819,501		
Canadian International Trade Tribunal				
Non-Tax Revenue—				
Refunds of previous years' expenditure—				
Refunds of previous years' expenditure	...	15,802		
Adjustments of Prior Year's Payables at Year End	652	3,482		
	652	19,284		
Other non-tax revenue—				
Miscellaneous	5	...		
Total Program	657	19,284		

Revenue—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Federal Office of Regional Development—Quebec			Proceeds from sales—		
Non-Tax Revenue—			Proceeds from the disposal of surplus Crown assets	1,011	...
Return on investments— ⁽¹⁾			Total Non-Tax Revenue	53,634	2,780,083
Provincial governments—			Total Program	1,158,273	3,943,877
Special areas and highways agreement	4,374,342	12,955,916	Procurement Review Board		
Miscellaneous—			Non-Tax Revenue—		
Industrial and Regional Development Program	626,158	94,597	Refunds of previous years' expenditure	...	1,090
(Excltor)			Total Program	...	1,090
	5,000,500	13,050,513			
Refunds of previous years' expenditure—			Ministry Summary		
Refunds of previous years' expenditure	9,149,025	7,154,807	Tax Revenue—		
Adjustments of Prior Year's Payables at Year End	1,639,296	2,650,500	Tax on insurance premiums	1,081,901	1,117,979
	10,788,321	9,805,307	Goods and services tax	31,751	65,855
Services and service fees—			Total Tax Revenue	1,113,652	1,183,834
Service fees—Loans guarantee	18,001,757	2,139,936	Non-Tax Revenue—		
Proceeds from sales—			Return on investments	4,959,201,033	5,899,917,159
Proceeds from the disposal of surplus Crown assets	21,937	...	Refunds of previous years' expenditure	11,570,467	121,973,222
Other non-tax revenue—			Services and service fees	18,490,223	2,728,689
Other refunds	225,371	266,815	Domestic coinage	89,601,537	79,762,592
Total Program	34,037,886	25,262,571	Proceeds from sales	58,720	110,203,032
			Premium and discount on exchange	143,485,063	114,968,317
Office of the Superintendent of Financial Institutions			Other non-tax revenue	20,715,055	26,145,439
Tax Revenue—			Total Non-Tax Revenue	5,243,122,098	6,355,700,450
Goods and services tax	22,738	45,815	Total Ministry	5,244,235,750	6,356,884,284
Tax on insurance premiums: ⁽²⁾					
On insurance placed with unauthorized insurers	945,030	917,864	(1) Interest unless otherwise indicated		
On insurance placed with authorized insurers through brokers or agents outside Canada	136,871	200,115	(2) Under Part I of the <i>Excise Tax Act</i> , a tax of 10 percent is levied on net insurance premiums paid by any resident of Canada for insurance placed with insurers not authorized under the laws of Canada or any province thereof to transact the business of insurance. A 10 percent premium tax is also levied on insurance placed with authorized insurers through brokers or agents outside Canada.		
	1,081,901	1,117,979			
Total Tax Revenue	1,104,639	1,163,794			
Non-Tax Revenue—					
Refunds of previous years' expenditure—					
Reimbursement of a portion of funds advanced in a previous fiscal year pursuant to the <i>Pioneer Trust Payment Continuation Act</i>	...	2,732,531			
Refunds of previous years' expenditure	52,623	1,654			
Adjustments of Prior Year's Payables at Year End	...	45,898			
	52,623	2,780,083			

SECTION 10

1993-94

PUBLIC ACCOUNTS

Fisheries and Oceans

Department

Canadian Saltfish Corporation

Freshwater Fish Marketing Corporation

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Department

Objective

To undertake policies and programs in support of Canada's economic, ecological and scientific interests in the oceans and inland waters, and to provide for the conservation, development and sustained economic utilization of Canada's fisheries resources in marine and inland waters for those who derive their livelihood or benefit from these resources; and to coordinate the policies and programs of the Government of Canada respecting Oceans.

Activity Description

Science

Research and the provision of reliable scientific advice for the management of fisheries and fish habitat; research and the description of the climate of the ocean and its influence on fish stocks and the atmosphere; description, quantification and communication of marine environmental factors relating to marine engineering and transportation; hydrographic surveying and charting of Canadian waters for the purpose of safe navigation; development and refinement of methodology and technology needed for the Department's scientific role and transfer of technology to Canadian industry; coordination of the Government of Canada's marine science program.

Fisheries operations

All federal fisheries and habitat management and development functions in all provinces and territories in Canada, and within and adjacent to Canada's 200-mile fisheries zones, including the

river systems and lakes in all of those provinces except where authority has been delegated to the provinces or territories for the management of inland fisheries; including management in Canadian portions of trans-boundary rivers, shared management of interception fisheries in international waters and management of the Native, recreational and commercial fishing effort; and the planning and execution of those functions through which the Department manages the fisheries resource and the primary sector of the fishing industry.

Inspection services

Inspection services include the development, formulation and implementation of national policies, regulations and programs to ensure that Canadian produced fish and fish products meet appropriate grade, handling, identity, process, quality and safety standards; and that imported fish and fish products meet minimum standards of identity, quality and safety.

International

Making international arrangements to advance Canada's fisheries conservation and trade interests, in cooperation with other Government departments; the negotiation and administration of international treaties and agreements affecting bilateral and multilateral fisheries relations with other countries; and formulation and representation of fisheries trade positions.

Corporate policy and program support

Executive direction of the Program, corporate and regional management, capital asset management and provision of policy and administrative services; the overall coordination of federal policies

and programs relating to oceans; and the development and promulgation of the Department's national regulations and the direction of the Department's enforcement activities.

Canadian Saltfish Corporation

Objective

To regulate interprovincial and export trade in saltfish.

Freshwater Fish Marketing Corporation

Objective

To regulate interprovincial and export trade in freshwater fish.

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Vote					
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
\$	\$	\$	\$		\$	\$	\$	\$	\$
...	565,251,000	...	...	1	565,251,000 (9,945,700)	...	...	...	...
...	565,251,000	...	(9,945,700)		555,305,300	552,051,288	3,254,012	...	563,087,475
...	106,683,000	...	...	5	106,683,000 (9,462,600)	...	...	...	...
...	106,683,000	...	(9,462,600)		97,220,400	93,007,709	4,212,691	...	72,704,193
...	245,570,200	...	...	10	245,570,200	...	...	...	...
...	...	140,241,700	...	10b	140,241,700	...	...	...	...
...	...	...	9,945,700		9,945,700	...	...	...	...
...	...	...	9,462,600		9,462,600	...	...	...	...
...	245,570,200	140,241,700	19,408,300		405,220,200	372,579,968	32,640,232	...	269,132,781
...	51,100	...	(4,985)	(S)	46,115	46,115	...	...	51,175
...	200,000	...	(120,355)	(S)	79,645	79,645	...	...	74,884
...	38,037,000	...	1,051,000	(S)	39,088,000	39,088,000	...	...	31,921,000
...	...	...	16,004	(S)	16,004	16,004	...	...	27,252
...	...	...	16,990	(S)	16,990	16,990	...	...	11,900
...	...	...	858,401	(S)	858,401	13,518	199,283	645,600	...
...	...	...	183,155	(S)	183,155	183,155	...	...	247,408
...	955,792,300	140,241,700	2,000,210		1,098,034,210	1,057,082,392	40,306,218	645,600	937,258,068
...	...	...	...	L38b	...	...	...	150,000	...
150,000	...	...	...		150,000	...	...	...	...
...	955,792,300	140,241,700	2,000,210		1,098,034,210	1,057,082,392	40,306,218	645,600	937,258,068
150,000	...	...	...		150,000	...	...	150,000	...

Ministry Summary—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$		\$	\$	\$
...
Canadian Saltfish Corporation							
Appropriations not required for the current year							
L23b Loans to the Corporation and guarantees for loans pursuant to the <i>Saltfish Act</i> . Aggregate of all amounts borrowed by the Corporation limited to \$50,000,000. (Net)							
46,675,000	46,675,000	...	325,000	...	46,350,000
...	29,043,638
46,675,000	46,675,000	...	325,000	...	29,043,638
Freshwater Fish Marketing Corporation							
L30b Loans to the Corporation and guarantees for loans pursuant to the <i>Freshwater Fish Marketing Act</i> . Aggregate of all amounts borrowed by the Corporation limited to \$30,000,000. (Net)							
27,500,000	27,500,000	...	1,250,000	...	26,250,000
27,500,000	27,500,000	...	1,250,000	...	26,250,000
Total Program—Non-budgetary							
...	955,792,300	140,241,700	1,098,034,210	...	1,057,082,392	40,306,218	645,600
74,325,000	74,325,000	...	1,575,000	...	72,750,000
Total Ministry—Non-budgetary							
...
74,325,000	74,325,000	...	1,575,000	...	72,750,000

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

Source of authorities										Disposition of authorities			
Available from previous years	As shown in				Adjustments and transfers				Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department													
Operating													
...	197,156,000	...	...	...	393,192	(10,153,700)	...	187,395,492	190,782,410	(3,386,918)	...	194,284,187	...
...	199,964,000	...	...	...	1,222,863	5,041,500	...	206,228,363	205,669,603	558,760	...	203,794,036	...
...	33,973,000	...	...	...	(210,200)	(1,230,900)	...	32,531,900	31,309,217	1,222,683	...	30,970,126	...
...	6,779,000	...	...	...	13,400	(1,576,400)	...	5,216,000	5,407,770	(191,770)	...	5,409,474	...
...	165,467,100	...	...	...	701,310	(2,026,200)	...	164,142,210	158,246,070	5,250,540	...	160,963,271	...
...	603,339,100	...	...	...	2,120,565	(9,945,700)	...	595,513,965	591,415,070	3,453,295	...	595,421,094	...
Capital													
...	7,027,000	...	...	...	...	4,461,500	...	11,488,500	11,367,230	121,270	...	14,379,819	...
...	10,805,000	...	...	...	...	2,561,000	...	13,366,000	12,871,506	494,494	...	13,367,793	...
...	1,215,000	...	...	...	...	509,100	...	1,724,100	1,680,654	43,446	...	1,573,554	...
...	...	...	...	...	...	33,200	...	33,200	35,088	(1,888)	...	7,059	...
...	87,636,000	...	...	...	...	(17,027,400)	...	70,608,600	67,053,231	3,555,369	...	43,375,968	...
...	106,683,000	...	...	...	...	(9,462,600)	...	97,220,400	93,007,709	4,212,691	...	72,704,193	...
Transfer payments													
...	730,000	...	...	...	...	(84,500)	...	645,500	644,366	1,134	...	815,389	...
...	225,692,700	128,000,000	...	...	...	41,089,510	(120,355)	394,661,855	362,823,429	31,838,426	...	228,895,898	...
...	...	...	...	...	...	12,000	...	12,000	11,750	250	...	...	...
...	19,347,500	12,241,700	...	...	...	(21,608,710)	...	9,980,490	9,180,068	800,422	...	39,421,494	...
...	245,770,200	140,241,700	...	...	...	19,408,300	(120,355)	405,299,845	372,659,613	32,640,232	...	269,132,781	...
Non-budgetary													
150,000	...	...	...	...	...	...	...	150,000	...	...	...	150,000	...
Fishing Vessel Insurance Plan													

Programs by Activity—Concluded

Source of authorities										Disposition of authorities			
Adjustments and transfers													
Available from previous years	As shown in			Transfers between ministries		Transfers within this ministry		Statutory adjustments		Amounts credited to the vote		Total available for use	
	Main Estimates	Supplementary Estimates											
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Departmental Summary													
...	204,913,000	...	...	(5,776,700)	393,192	...	199,529,492	Science	202,794,006	(3,264,514)	...	209,479,395	
...	436,461,700	128,000,000	...	48,692,010	1,102,508	...	614,256,218	Fisheries operations	581,364,538	32,891,680	...	446,057,727	
...	35,188,000	...	...	(721,800)	(210,200)	...	34,256,000	Inspection services	32,989,871	1,266,129	...	32,543,680	
...	6,779,000	...	...	(1,531,200)	13,400	...	5,261,200	International	5,454,608	(193,408)	...	5,416,533	
...	272,450,600	12,241,700	...	(40,662,310)	701,310	...	244,731,300	Corporate policy and program support	234,479,369	9,606,331	645,600	243,760,733	
150,000	...	...	...	...	...	...	150,000	Fishing Vessel Insurance Plan—Non-budgetary	...	...	150,000	...	
Total Department—													
...	955,792,300	140,241,700	...	...	2,000,210	...	1,098,034,210	Budgetary	1,057,082,392	40,306,218	645,600	937,258,068	
150,000	...	...	...	...	...	...	150,000	Non-budgetary	...	...	150,000	...	
Canadian Saltfish Corporation													
...	...	...	...	...	...	...	...	Operating	...	...	...	29,043,638	
46,675,000	...	...	...	...	...	...	46,675,000	Non-budgetary	325,000	...	46,350,000	(29,475,000)	
Total Program—													
...	...	...	...	...	...	...	...	Budgetary	...	...	...	29,043,638	
46,675,000	...	...	...	...	...	...	46,675,000	Non-budgetary	325,000	...	46,350,000	(29,475,000)	
Freshwater Fish Marketing Corporation													
27,500,000	...	...	...	...	...	...	27,500,000	Non-budgetary	1,250,000	...	26,250,000	(6,100,000)	
Total Program—													
27,500,000	...	...	...	...	...	...	27,500,000	Non-budgetary	1,250,000	...	26,250,000	(6,100,000)	
Total Ministry—													
...	955,792,300	140,241,700	...	...	2,000,210	...	1,098,034,210	Budgetary	1,057,082,392	40,306,218	645,600	966,301,706	
74,325,000	...	...	...	...	...	...	74,325,000	Non-budgetary	1,575,000	...	72,750,000	(35,575,000)	

Transfer Payments									
Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers			Total available for use	Used in the current year	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Variance under or (over)			
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	640,000	(500)	...	639,500	639,425	75	800,500
...	10,000	...	10,000	10,000	...	27,000
...	204,000,000	59,000,000	263,000,000	262,506,697	493,303	183,022,114
...	...	13,000,000	13,000,000	2,944,189	10,055,811	...
...	...	3,500,000	3,500,000	3,158,603	341,397	250,000
...	204,000,000	75,500,000	...	10,000	...	279,510,000	268,619,489	10,890,511	183,299,114
...	180,000	(9,500)	...	170,500	161,000	9,500	37,600
...	180,000	(9,500)	...	170,500	161,000	9,500	37,600
...	204,820,000	75,500,000	280,320,000	269,419,914	10,900,086	184,137,214

Transfer Payments									
Source of authorities							Disposition of authorities		
Available from previous years	As shown in			Adjustments and transfers			Total available for use	Used in the current year	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Variance under or over			
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	640,000	(500)	...	639,500	639,425	75	800,500
...	10,000	...	10,000	10,000	...	27,000
...	204,000,000	59,000,000	263,000,000	262,506,697	493,303	183,022,114
...	...	13,000,000	13,000,000	2,944,189	10,055,811	...
...	...	3,500,000	3,500,000	3,158,603	341,397	250,000
...	204,000,000	75,500,000	...	10,000	...	279,510,000	268,619,489	10,890,511	183,299,114
...	180,000	(9,500)	...	170,500	161,000	9,500	37,600
...	180,000	(9,500)	...	170,500	161,000	9,500	37,600
...	204,820,000	75,500,000	280,320,000	269,419,914	10,900,086	184,137,214

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Transfer Payments—Continued

Source of authorities										Disposition of authorities				
Available from previous years	Adjustments and transfers							Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year			
	As shown in		Transfers			Statutory adjustments	Total available for use							
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry										
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
...	90,000	...	...	(90,000)	...	...	6,000	...	...	...	...
Contributions														
Science														
...	...	...	...	6,000	...	6,000	Contributions under the Atlantic Fisheries Adjustment Program for alternative employment opportunities	4,941	1,059	...	14,889
...	90,000	...	...	(84,000)	...	6,000	Contributions to support organizations associated with research, development, management and promotion of fisheries and oceans related issues	4,941	1,059	...	14,889	
Fisheries operations														
...	1,548,000	...	...	2,832,907	...	4,380,907	Contributions under the Atlantic Fisheries Adjustment Program for alternative employment opportunities	4,132,844	248,063	...	3,907,128	
...	1,170,000	...	...	465,000	...	1,635,000	Contributions under the Canada/Quebec Subsidiary Agreement on the Economic Development of the regions of Quebec to implement a fisheries and aquaculture testing and experimentation program	1,635,235	(235)	...	1,839,916	
...	4,072,500	...	...	(1,044,687)	...	3,027,813	Contributions under the Quebec Federal Fisheries Development Program	2,933,850	93,963	...	4,020,458	
...	...	...	...	23,787,000	...	23,787,000	Contributions to support increased Native participation in commercial fisheries, cooperative fisheries management arrangements and consultations respecting Aboriginal fisheries agreements	23,466,785	320,215	...	21,111,110
...	2,902,500	...	...	(2,210,620)	...	691,880	Contributions under the Atlantic Fisheries Adjustment Program for resource conservation	678,325	13,555	...	917,136	
...	922,500	...	...	139,000	...	1,061,500	Contributions under the Fishery Subsidiary Agreement for development of the Nova Scotia fisheries	1,040,765	20,735	...	1,031,702	
...	1,341,000	...	...	75,000	...	1,416,000	Contributions under the Canada/ New Brunswick Economic and Regional Development Agreement on fisheries development	1,415,390	610	...	1,370,240	
...	646,200	...	...	(100,000)	...	546,200	Contributions under the Canada/Prince Edward Island Economic and Regional Development Agreement on fisheries development	545,645	555	...	903,295	

Contributions under the Atlantic Fisheries									
...	...	...	938,000	...	938,000	...	938,000	913,849	24,151
...	...	...	352,800	...	352,800	...	352,800	352,700	100
...
...	...	...	204,000	...	204,000	...	204,000	199,744	4,256
...	...	...	12,204,800	...	12,204,800	...	12,204,800	12,182,454	22,346
...
...	...	...	699,400	...	699,400	...	699,400	684,682	14,718
...
...
...	...	...	531,000	...	531,000	...	531,000	531,000	...
...	...	...	...	...	...	...	...	...	518,000
...	...	...	1,017,000	...	88,000	...	1,105,000	1,096,782	8,218
...
...	...	...	792,000	...	346,600	...	1,138,600	1,127,657	10,943
...	...	...	...	...	...	...	...	...	1,677,656
...	...	...	6,750,000	...	(2,100,000)	...	4,650,000	3,263,620	1,386,380
...	...	...	...	...	...	...	...	...	4,616,002
...	...	...	40,000,000	...	...	...	40,000,000	25,289,146	14,710,854
...
...	...	...	...	...	4,202,310	...	4,202,310	3,849,914	352,396
...
...	...	...	12,500,000	...	...	...	12,500,000	8,783,908	3,716,092
...
...	...	...	...	...	200,000	(120,355)	79,645	79,645	...
...	...	...	...	...	...	...	...	...	3,628,572
...	21,692,700	52,500,000	...	41,079,510	(120,355)	115,151,855	94,203,940	20,947,915	45,596,784

International									
Contributions to support organizations associated with research, development, management and promotion of fisheries and oceans related issues									
...	...	...	12,000	...	12,000	...	11,750	250	...
...	...	...	12,000	...	12,000	...	11,750	250	...

Available from previous years	Source of authorities				Adjustments and transfers				Disposition of authorities			
	As shown in		Transfers between ministries		Transfers within this ministry		Statutory adjustments	Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	
	\$	\$	\$	\$	\$	\$					\$	\$
...	270,000	...	...	...	(18,000)	...	...	252,000	170,500	81,500	...	114,000
...	...	...	...	...	785,000	...	...	785,000	785,000	...	...	...
...	315,000	...	...	...	(305,000)	...	...	10,000	10,000	...	...	171,500
...	1,575,000	10,740,000	...	...	(12,204,800)	...	...	110,200	110,246	(46)	...	10,908,238
...	157,500	...	...	...	(157,500)	...	...	...	...	...	...	308,812
...	...	...	...	...	500,000	...	...	500,000	269,365	230,635	...	1,097,423
...	...	...	...	...	5,797,690	...	...	5,797,690	5,369,184	428,506	...	...
...	16,650,000	1,501,700	...	...	(18,151,700)	...	...	...	...	...	...	...
...	...	...	...	...	2,270,000	...	...	2,270,000	2,219,773	50,227	...	...
...	...	...	...	...	85,100	...	...	85,100	85,000	100	...	...
...	200,000	...	...	...	(200,000)	...	...	...	...	...	...	...
...	19,167,500	12,241,700	...	...	(21,599,210)	...	...	9,809,990	9,019,068	790,922	...	39,383,894
...	40,950,200	64,741,700	...	...	19,408,300	(120,355)	...	124,979,845	103,239,699	21,740,146	...	84,995,567

Departmental Summary by Activity

...	730,000	...	...	...	(84,500)	...	645,500	Science	644,366	1,134	...	815,389
...	225,692,700	128,000,000	...	...	41,089,510	...	394,661,855	Fisheries operations	362,823,429	31,838,426	...	228,895,898
...	...	...	...	...	12,000	...	12,000	International	11,750	250	...	...
...	19,347,500	12,241,700	...	...	(21,608,710)	...	9,980,490	Corporate policy and program support	9,180,068	800,422	...	39,421,494
...	245,770,200	140,241,700	...	...	19,408,300	...	405,299,845	Total Department	372,659,613	32,640,232	...	269,132,781
...	245,770,200	140,241,700	...	...	19,408,300	...	405,299,845	Total Ministry	372,659,613	32,640,232	...	269,132,781

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year	
	Estimates	Actual	Actual	
	\$	\$		\$
Canadian Saltfish Corporation				
Non-budgetary (respendable receipts)				
Loan repayments	...	10,075,000	295,649,552	
Total Program—Non-budgetary	...	10,075,000	295,649,552	
Freshwater Fish Marketing Corporation				
Non-budgetary (respendable receipts)				
Loan repayments	...	23,150,000	113,300,000	
Total Program—Non-budgetary	...	23,150,000	113,300,000	
Total Ministry—Non-budgetary	...	33,225,000	408,949,552	

Revenue

Department	Current year		Previous year	
	\$			\$
Tax Revenue—				
Goods and services tax	756,963		747,998	
Total Tax Revenue	756,963		747,998	
Non-Tax Revenue—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Canadian Saltfish Corporation	123,699		429,909	
Freshwater Fish Marketing Corporation	73,293		267,695	
	196,992		697,604	
Refunds of previous years' expenditure—				
Refund of outstanding advances	...	32,687		
Adjustments of Prior Year's Payables at Year End	2,017,078		1,333,843	
Sundries	7,376,989		1,650,936	
	9,394,067		2,997,466	
Privileges, licences and permits—				
Fees	2,668,294		2,968,605	
Licences	10,847,818		10,704,447	
Oyster leases	52,736		54,721	
Bait	15,585		17,205	
Sundries	...	50		
Vessel and fishermen registrations	1,749,283		1,844,607	
Small craft harbours—				
Wharfrage, berthage and leases	3,153,442		3,219,311	
Licences	477,067		650,053	
Other wharf revenue	326,905		365,327	
	19,291,130		19,804,306	
Services and service fees—				
Rental of land, buildings, vehicles and machinery	417,192		362,144	
Sundries	701,903		796,603	
	1,119,095		1,158,747	

	Current year	Previous year
	\$	\$
Proceeds from sales—		
Proceeds from sale of bait	571,132	797,779
Proceeds from sale of publications	1,599,403	1,645,168
Proceeds from the disposal of surplus Crown assets	858,401	31,623
Sundry sales	528,352	710,983
	3,557,288	3,185,553
Other non-tax revenue—		
Seizures and forfeitures	710,448	695,106
Fines	1,246,492	1,380,697
Sundries	354,934	501,155
	2,311,874	2,576,958
Total Non-Tax Revenue	35,870,446	30,420,634
Total Department	36,627,409	31,168,632
Ministry Summary		
Tax Revenue—		
Goods and services tax	756,963	747,998
Total Tax Revenue	756,963	747,998
Non-Tax Revenue—		
Return on investments	196,992	697,604
Refunds of previous years' expenditure	9,394,067	2,997,466
Privileges, licences and permits	19,291,130	19,804,306
Services and service fees	1,119,095	1,158,747
Proceeds from sales	3,557,288	3,185,553
Other non-tax revenue	2,311,874	2,576,958
Total Non-Tax Revenue	35,870,446	30,420,634
Total Ministry	36,627,409	31,168,632

(1) Interest unless otherwise indicated.

SECTION 11

1993-94 PUBLIC ACCOUNTS

Governor General

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

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Program objective and activity descriptions	
Ministry summary	
Program by activity	
Transfer payments	
Revenue	

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Objective

To enable the Governor General of Canada to perform his/her constitutional role; and to provide for the administration of Honours.

Activity Description

Governor General

Provides for the payment of the Governor General's salary and of the costs of operating the Governor General's office and residences, including travel in Canada and travel and representation abroad.

Honours

Provides for the administration of the Regulations of the Order of Canada, the Order of Military Merit, the Canadian Bravery Decorations, the Police, Corrections and Fire Services Exemplary Service Medals, the Canadian Forces Meritorious Service Cross and the Special Service Medal; also provides for the administration of the Canadian Heraldic Authority.

Former Governors General

Provides for expenditures in respect of the activities performed by former Governors General, which devolve upon them as a result of their having occupied that office and of the pensions of former Governors General or their spouses.

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	8,714,000	...	...	8,714,000	1				
...	...	523,000	...	523,000	1b				
...	...	...	44,395	44,395					
...	8,714,000	523,000	44,395	9,281,395					
...						Program expenditures			
...	92,300	...	5,100	97,400		Program expenditures			
...	255,000	...	(113,538)	141,462	(S)	Transfer from TB Vote 5 ⁽¹⁾	10,229	...	9,308,889
...	687,000	...	...	687,000	(S)	Total—Vote 1			
...	...	...	...	...	(S)	Salary of the Governor General (<i>Governor General's Act</i>)	97,400	...	98,674
...	...	...	...	...	(S)	Annuities payable under the <i>Governor General's Act</i>	141,462	...	215,391
...	...	...	...	...	(S)	Contributions to employee benefit plans	687,000	...	610,000
...	...	...	995	995	(S)	Spending of proceeds from the disposal of surplus Crown assets	615	380	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities granted in previous years is given in Section 1 of this volume.

(S) Statutory authority.

(i) Treasury Board Vote 5—Government contingencies.

Program by Activity

Source of authorities										Disposition of authorities					
Available from previous years	As shown in				Adjustments and transfers										
	Main Estimates		Supplementary Estimates		Transfers between ministries		Transfers within this ministry		Amounts credited to the vote		Total available for use				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	7,001,300	453,596	44,395	515,000	6,095	...	...	...	...	8,020,386	Operating Governor General	8,014,657	5,349	380	8,119,063
...	2,049,000	...	...	(355,000)	...	...	...	...	...	1,694,000	Honours	1,690,720	3,280	...	1,422,167
...	330,000	...	...	(160,000)	...	...	...	...	...	170,000	Former Governors General	169,400	600	...	306,056
...	9,380,300	453,596	44,395	...	6,095	...	...	...	...	9,884,386	Total—Operating	9,874,777	9,229	380	9,847,286
...	100,000	69,404	...	...	...	...	...	...	...	169,404	Capital Governor General	169,404	...	...	158,277
...	268,000	...	...	...	(113,538)	...	...	...	...	154,462	Transfer payments Former Governors General	153,462	1,000	...	227,391
...	7,101,300	523,000	44,395	515,000	6,095	...	...	...	...	8,189,790	Ministry Summary	8,184,061	5,349	380	8,277,340
...	2,049,000	...	...	(355,000)	...	...	...	...	...	1,694,000	Governor General Honours	1,690,720	3,280	...	1,422,167
...	598,000	...	...	(160,000)	(113,538)	...	...	...	...	324,462	Former Governors General	322,862	1,600	...	533,447
...	9,748,300	523,000	44,395	...	(107,443)	...	...	...	...	10,208,252	Total Ministry—Budgetary	10,197,643	10,229	380	10,232,954

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry					
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	13,000	...	...	...	13,000	12,000	1,000	...	12,000
...	255,000	...	...	...	(113,538)	141,462	...	...	215,391
...	268,000	...	...	...	(113,538)	153,462	1,000	...	227,391
					Total Ministry	153,462	1,000	...	227,391

(S) Statutory transfer payment.

Grants
 Former Governors General
 Grants to surviving spouses of former governors general to provide for expenses incurred in the performance of Crown-related activities
 (S) Annuities payable under the *Governor General's Act*

Revenue

	Current year	Previous year
	\$	\$
Tax Revenue—		
Goods and services tax	4,143	2,869
Total Tax Revenue	4,143	2,869
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	...	14,291
Adjustments of Prior Year's Payable at Year End	1,003	...
	1,003	14,291
Proceeds from sales—		
Proceeds from the disposal of surplus Crown assets	995	...
Other non-tax revenue	32,175	...
Total Non-Tax Revenue	34,173	14,291
Total	38,316	17,160
Ministry Summary		
Tax Revenue—		
Goods and services tax	4,143	2,869
Total Tax Revenue	4,143	2,869
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,003	14,291
Proceeds from sales	995	...
Other non-tax revenue	32,175	...
Total Non-Tax Revenue	34,173	14,291
Total Ministry	38,316	17,160

SECTION 12

1993-94

PUBLIC ACCOUNTS

Indian Affairs and Northern Development

Department

Canadian Polar Commission

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

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Department

Administration Program

Objective

To ensure the efficient and effective management of the Department and its programs in a manner that is responsive to its mandate, ministerial and parliamentary priorities, central agency directions and the overall needs of the Department's clients.

Activity Description

Executive direction

Ensures that the executive direction provided to the Department corresponds to the Minister's priorities and reflects overall needs of clients, Parliament, Cabinet, central agencies and departmental managers with respect to financial and human resource management, relations with Parliament and central agencies, accountability for results and ministerial correspondence.

Finance and professional services

Strengthens internal accountability and satisfies parliamentary and central agency requirements by controlling and improving the quality of the expenditure management and review processes; and provides financial, administrative, management, technical and contract services facilitating the efficient and effective management and operation of departmental programs.

Human resource management

Ensures the effective use of human resources in the achievement of the Department's objectives and the personal objectives of employees.

Communications

Informs the Department's client groups about the policies, programs and activities of the Department; informs all Canadians about Indians, Inuit

and the North; provides the Government and the Department with feedback on the interests and concerns of Canadians with respect to the Department's responsibilities; and provides functional direction to communications officers in all regions.

Indian and Inuit Affairs Program

Objective

To support Indians and Inuit in achieving their self-government, economic, educational, cultural, social, and community development needs and aspirations; to settle accepted native claims through negotiations; and to ensure fulfilment of Canada's constitutional and statutory obligations and responsibilities to the Indian and Inuit people.

Activity Description

Claims

Settles accepted comprehensive claims; ensures the Government meets its legal obligations as set out in the *Indian Act* and Treaties by settling specific claims; and provides research funding to native claimants.

Lands, revenues and trusts

Fulfills the legal obligations of the Government of Canada in all matters respecting Indians and the lands reserved for Indians.

Program funding

Ensures eligible Indians and Inuit have access to public services (i.e. elementary/secondary education, social maintenance, social support services, adequately maintained community capital infrastructure, housing, local Government and defined others); and furthers the potential for Indians and Inuit to access employment, economic development and post-secondary education opportunities.

Community funding

Provides for the negotiation of self-government agreements with First Nations and the fulfilment of Canada's obligations resulting from these agreements; and funds communities through such means as Alternative Funding Arrangements (AFA) so that First Nations may provide services on reserves (i.e. elementary/secondary education, social maintenance, social support services, adequately maintained community capital infrastructure, housing, local, Government and defined others) and may further the potential for community members to access economic development, employment and post-secondary education opportunities.

Corporate direction

Provides for policy direction and sound management of the Indian and Inuit Affairs Program and for efficient and effective planning, accounting, personnel, communications, and other administrative support.

Northern Affairs Program

Objective

To promote the political, economic, scientific, social and cultural development of the northern territories; to assist northerners to develop political and economic institutions which will enable territorial governments to assume increasing responsibility within the Canadian federation; and to effectively manage the orderly use, development and conservation of the North's natural resources in collaboration with the territorial governments and other federal departments.

Political, scientific, social and cultural development

Provides for the management of Departmental/Territorial relations in the areas of political development, devolution of provincial-type responsibilities of federal departments and transfer payments. It provides for the monitoring of native claims negotiations and for the implementation of the Inuvialuit Final Agreement. Support is given for Inuit culture and to native organizations to develop positions in regard to political, economic and social issues. Financial assistance is provided to the territorial governments for social program costs for Indians and Inuit. Policies and programs are developed for the enhancement of science and technology in the North and information is gathered and analyzed on circumpolar issues of significance to Canada.

Economic development and resource management

Provides for the development of policies, legislation and programs to promote economic growth and diversification; to increase native participation in the northern economy; to procure socio-economic benefits for the North from resource development; to monitor developments in the North and coordinate action at the federal level related to transportation infrastructure; to promote the development of northern natural resources and, through environmental research, regulation and monitoring, ensure minimal environmental impacts from resource development. Plans are established and agreements are negotiated and implemented to transfer specific sectoral programs to the territorial governments.

Program management

Provides for the management and executive direction of the Program, through the offices of the Senior Assistant Deputy Minister and the Directors General (Headquarters and Regional); for planning and support services, including drafting services and the coordination of special events, such as tours of the North by foreign dignitaries; for the comprehensive analysis of the North resulting in the development of long-term objectives and strategies for the Program; and for the coordination of federal interests as they relate to the northern dimension of Canada's foreign policy and the strengthening of Canadian Arctic sovereignty.

Transfer Payments to the Territorial Governments Program

Objective

To transfer funds to the territorial governments in accordance with agreements entered into by the Minister of Finance with the approval of the Governor in Council on behalf of the Government of Canada and the Commissioners of the Yukon and Northwest Territories on behalf of their respective Government.

Activity Description

Transfer payments to the territorial governments
Provides a record of the operating and capital funds transferred to the territorial governments in the form of non-conditional grants, for the delivery of public services by the territorial governments to territorial residents.

Canadian Polar Commission

Objective

To promote the development and dissemination of knowledge in respect of the polar regions.

Activity Description

Canadian Polar Commission

In order to carry out its mandate, the Commission will initiate, sponsor and support conferences, seminars and meetings; establish the Canadian Polar Information System as the principal mechanism to disseminate knowledge pertaining to the polar regions; undertake and support special studies on matters relating to the polar regions; recognize achievements and contributions in areas related to its mandate and table an annual report in Parliament.

Ministry Summary—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	\$	\$					
					\$	\$	\$
...	76,316,000	...	76,316,000	30			
...	(666,712)	...	(666,712)				
...	(300,728)	...	(300,728)				
...	76,316,000	...	75,348,560		73,634,288	1,714,272	64,838,516
336,764	60,246,450	...	60,583,214				
...	...	1	1	35			
...	...	...	300,728	35b			
...	...	...	300,728				
336,764	60,246,450	1	300,728		60,317,924	229,255	336,764
...	15,000,000	...	15,000,000	40	13,750,000	1,250,000	...
...	...	...	...	(S)			
...	116,000	1,150,000	(863,796)		402,204	...	150,530
...	4,214,000	...	116,000	(S)	4,330,000	...	2,956,000
...	...	...	390,962	(S)	390,962	...	62,107
...	...	...	91,316	(S)	17,972	...	...
...	...	1,672,451	(1,672,451)	(S)	...	73,344	...
336,764	155,892,450	2,822,452	(2,604,681)		152,843,350	3,193,527	159,089,852
			156,446,985				
				L40			
320,000	...	...	320,000		...	...	320,000
				L55			
5,338,520	...	...	5,338,520		(117,071)	...	5,455,591
							(226,624)

Northern Affairs Program
Operating expenditures
Transfer to: Vote 15
Vote 35
Total—Vote 30

Grants and contributions
Transfer of \$300,728 from Indian Affairs and Northern
Development Vote 30
Transfer from Vote 30

Total—Vote 35
Payments to Canada Post Corporation
Payments to comprehensive claim beneficiaries
in compensation for resource
royalties
Contributions to employee benefit
plans
Refunds of amounts credited to revenue in previous
years
Spending of proceeds from the disposal of surplus
Crown assets
Payments to the Governments of the
Yukon and Northwest Territories⁽¹⁾

Total budgetary
Loans to the Government of the Yukon Territory
for making second mortgage loans to territory
residents under the *National Housing Act* and
Appropriation Act No. 3, 1975, Limit \$320,000.
(Gross)
Provision of Eskimo loan fund for loans to Eskimos
to promote commercial activities as established
by Vote 546, *Appropriation Act No. 3, 1953*
and last amended by Vote L55, *Appropriation
Act No. 2, 1978-79*, Limit \$7,072,000.
(Net)

L81a Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit \$5,000,000. (*Appropriation Act No. 4, 1969*).

4,910,638	...	...	...	4,910,638	...	...	...	4,910,638	...
10,569,158	...	...	...	10,569,158	...	...	(117,071)	10,686,229	(226,624)
Total non-budgetary									
336,764	155,892,450	2,822,452	(2,604,081)	156,446,985	...	...	152,843,350	3,193,527	410,108
10,569,158	...	...	...	10,569,158	...	...	(117,071)	...	10,686,229
Total Program—Budgetary									
Total Program—Non-budgetary									
Transfer Payments to the Territorial Governments									
Program									
45									
Transfer payments to the Government of the Northwest Territories and to the Government of the Yukon Territory									
Transfer to: Vote 1									
...	1,142,340,000	...	...	1,142,340,000	...	...	...	...	...
...	...	...	(2,291,643)	(2,291,643)	...	...	...	...	...
...	...	...	(17,768,024)	(17,768,024)	...	...	...	...	...
...	...	...	(16,712,078)	(16,712,078)	...	...	...	...	...
...	...	...	(2,666,179)	(2,666,179)	...	...	...	...	...
...	1,142,340,000	...	(39,437,924)	1,102,902,076	...	...	1,055,561,640	47,340,436	251,020,000
...	...	...	...	...	...	...	...	...	822,244,000
...	1,142,340,000	...	(39,437,924)	1,102,902,076	...	...	1,055,561,640	47,340,436	1,073,264,000
Total Program—Budgetary									
Total Department—Budgetary									
33,645,403	4,584,989,550	113,245,797	(2,347,701)	4,729,533,049	...	...	4,641,637,567	54,162,487	33,732,995
74,098,309	28,186,000	3,211,523	...	105,495,832	...	...	27,098,390	3,177,204	75,220,238
Total Department—Non-budgetary									
Canadian Polar Commission									
...	1,077,000	...	...	1,077,000	...	...	1,067,328	9,672	1,099,882
...	46,000	...	...	46,000	...	...	46,000	...	34,000
...	1,123,000	...	...	1,123,000	...	...	1,113,328	9,672	1,133,882
Total Program—Budgetary									
Total Ministry—Budgetary									
33,645,403	4,586,112,550	113,245,797	(2,347,701)	4,730,656,049	...	...	4,642,750,895	54,172,159	33,732,995
74,098,309	28,186,000	3,211,523	...	105,495,832	...	...	27,098,390	3,177,204	75,220,238
Total Ministry—Non-budgetary									
Total Program—Non-budgetary									

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(†) The payments related to this statutory authority were accounted for in the Land Assurance Fund. Additional information related to this specified purpose account is provided in Section 5 of Volume I.

Programs by Activity

Source of authorities										Disposition of authorities					
Adjustments and transfers															
Available from previous years	As shown in			Transfers between ministries		Transfers within this ministry		Statutory adjustments		Amounts credited to the vote		Total available for use			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department Administration Program															
...	6,568,100	1	...	(1,014,803)	60,923	...	5,614,221	...	5,614,221	Operating	5,497,983	116,238	...	5,541,270	...
...	26,902,000	...	...	2,599,494	12,840	...	29,514,334	...	29,514,334	Executive direction	29,454,049	59,647	638	26,300,655	...
...	8,436,000	...	...	(253,761)	18,190	...	8,200,429	...	8,200,429	Finance and professional services	7,755,078	445,351	...	8,209,196	...
...	4,762,000	...	...	13,397	10,700	...	4,786,097	...	4,786,097	Human resource management	4,639,837	146,260	...	4,856,816	...
...	46,668,100	1	...	1,344,327	102,653	...	48,115,081	...	48,115,081	Communications	47,346,947	767,496	638	44,907,937	...
Total—Operating															
...	16,000	...	...	129,000	...	...	145,000	...	145,000	Capital	126,575	18,425	...	137,294	...
...	145,000	...	...	540,809	...	...	685,809	...	685,809	Executive direction	685,809	...	...	3,006,861	...
...	18,000	...	...	186,292	...	...	204,292	...	204,292	Finance and professional services	204,292	...	...	176,284	...
...	4,000	...	...	91,215	...	...	95,215	...	95,215	Human resource management	95,215	...	...	112,359	...
...	183,000	...	...	947,316	...	...	1,130,316	...	1,130,316	Communications	1,111,891	18,425	...	3,432,798	...
Total—Capital															
Transfer payments															
...	458,000	...	...	...	...	...	458,000	...	458,000	Finance and professional services	458,000	...	...	509,000	...
Program Summary															
...	6,584,100	1	...	(885,803)	60,923	...	5,759,221	...	5,759,221	Executive direction	5,624,558	134,663	...	5,678,564	...
...	27,505,000	...	...	3,140,303	12,840	...	30,658,143	...	30,658,143	Finance and professional services	30,597,858	59,647	638	29,816,516	...
...	8,434,000	...	...	(67,469)	18,190	...	8,404,721	...	8,404,721	Human resource management	7,959,370	445,351	...	8,385,480	...
...	4,766,000	...	...	104,612	10,700	...	4,881,312	...	4,881,312	Communications	4,735,052	146,260	...	4,969,175	...
...	47,309,100	1	...	2,291,643	102,653	...	49,703,397	...	49,703,397	Total Program—Budgetary	48,916,838	785,921	638	48,849,735	...
Indian and Inuit Affairs															
Program															
...	29,044,000	1	...	504,991	47,410	...	29,596,402	...	29,596,402	Operating	29,548,991	47,411	...	10,248,388	...
...	44,228,000	...	...	35,120,399	217,513	...	79,565,912	...	79,565,912	Claims	78,187,085	1,378,827	...	63,933,416	...
33,308,639	105,806,000	1	...	(24,003,122)	133,610	...	115,245,128	...	115,245,128	Lands, revenues and trusts	80,168,757	1,820,187	...	33,256,184	...
...	9,355,000	...	...	230,464	(1,226,825)	...	8,358,639	...	8,358,639	Program funding	9,585,464	(1,226,825)	...	...	...
...	...	...	...	...	...	...	...	...	...	Community funding	...	...	...	...	...

Programs by Activity—Concluded

Source of authorities										Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers					Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year		
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote									
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
...	2,000	...	...	67,200	...	...	...	69,200	Capital	69,200	...	...	48,134
...	981,000	...	...	2,287,818	40,179	...	...	3,308,997	Political, scientific, social and cultural development	3,277,044	...	...	4,094,192
...	13,000	...	...	427,963	...	...	...	440,963	Economic development and resource management	440,963	...	...	121,043
...	996,000	...	...	2,782,981	40,179	...	...	3,819,160	Program management	3,787,207	...	31,953	4,263,369
336,764	45,155,600	...	...	(4,733,906)	...	...	...	40,758,458	Total—Capital	40,421,694	...	336,764	57,374,991
...	15,090,850	1	...	5,034,634	...	...	...	20,125,485	Transfer payments	19,896,230	229,255	...	18,707,708
336,764	60,246,450	1	...	300,728	...	...	...	60,883,943	Political, scientific, social and cultural development	60,317,924	229,255	336,764	76,082,699
10,569,158	...	...	...	...	...	...	...	10,569,158	Economic development and resource management	(117,071)	...	10,686,229	(226,624)
336,764	63,348,600	...	...	(1,687,299)	26,680	...	...	62,024,745	Program Summary	57,192,045	4,495,936	336,764	75,513,830
...	88,230,850	1	...	1,000,725	(1,307,646)	...	...	87,923,930	Political, scientific, social and cultural development	88,947,991	(1,097,405)	73,344	78,531,022
10,569,158	...	...	...	...	(657,003)	...	...	10,569,158	Economic development and resource management—	(117,071)	...	10,686,229	(226,624)
...	4,313,000	2,822,451	...	19,862	...	...	...	6,498,310	Budgetary	6,703,314	(205,004)	...	5,045,000
336,764	155,892,450	2,822,452	...	(666,712)	(1,937,969)	...	...	156,446,985	Program management	152,843,350	3,193,527	410,108	159,089,852
10,569,158	...	...	...	...	...	...	...	10,569,158	Total Program—	(117,071)	...	10,686,229	(226,624)
...	1,142,340,000	...	...	(39,437,924)	...	...	...	1,102,902,076	Total Program—Budgetary	1,055,561,640	47,340,436	...	1,073,264,000
...	1,142,340,000	...	...	(39,437,924)	...	...	...	1,102,902,076	Transfer Payments to the Territorial Governments Program	1,055,561,640	47,340,436	...	1,073,264,000
33,645,403	4,584,989,550	113,245,797	...	...	(2,347,701)	...	...	4,729,533,049	Total Department—	4,641,637,567	54,162,487	33,732,995	4,311,048,526
74,098,509	28,186,000	3,211,523	...	...	...	...	...	105,495,832	Budgetary	27,098,390	3,177,204	75,220,238	24,482,610
...	...	...	...	...	...	...	...	...	Total Department—Non-budgetary	...	...	...	...

Canadian Polar
Commission

...	1,101,000	...	...	...	...	1,101,000	Operating	...	1,096,728	4,272	...	1,091,882
...	22,000	...	...	...	...	22,000	Transfer payments	...	16,600	5,400	...	42,000
...	1,123,000	...	...	...	...	1,123,000	Total Program—Budgetary	...	1,113,328	9,672	...	1,133,882
33,645,403	4,586,112,550	113,245,797	...	(2,347,701)	...	4,730,656,049	Total Ministry— Budgetary	...	4,642,750,895	54,172,159	33,732,995	4,312,182,408
74,098,309	28,186,000	3,211,523	...	...	...	105,495,832	Non-budgetary	...	27,098,390	3,177,204	75,220,238	24,482,610

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	458,000	...	...	...	...	458,000	...	...	509,000
...	458,000	...	...	...	...	458,000	...	...	509,000
Department									
Administration Program									
Contributions									
Finance and professional services Contributions to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the Northwest Territories, Northern Quebec and Labrador in the development of their professional skills and marketing of their art									
...	458,000	...	...	...	...	458,000	...	...	509,000
...	458,000	...	...	...	...	458,000	...	...	509,000
Total Program									
Indian and Inuit Affairs Program									
Grants									
Claims									
...	24,229,000	...	...	(649,679)	...	23,579,321	...	...	22,860,511
(S) Grant to the Inuvialuit Regional Corporation in respect of claims settlement compensation under the <i>Western Arctic (Inuvialuit) Claims Settlement Act</i>									
...	20,000,000	...	...	...	...	20,000,000	...	...	5,000,000
...	8,731,000	...	...	(303,720)	...	8,427,280	...	...	10,550,573
...	259,000	...	...	113	...	259,113	...	...	308,438
...	13,384,000	...	...	(621,981)	...	12,762,019	...	...	22,093,898
...	31,600,000	...	...	(6,410,539)	...	25,189,461	...	...	47,441,965
...	6,211,000	110,423,340	...	2,034,077	...	118,668,417	...	...	9,761,250
...	73,300,000	...	...	11,984,504	...	85,284,504	...	...	...

Transfer Payments—Continued

Source of authorities										Disposition of authorities				
Available from previous years	Adjustments and transfers							Used in the current year	Variance under or (over)	Available for use in subsequent years		Used in the previous year		
	As shown in		Transfers			Statutory adjustments	Total available for use			\$	\$			
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	\$								\$	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
...	2,678,000	...	...	(369)	...	2,677,631	Community funding Grants to the Sechelt Indian Band pursuant to the <i>Sechelt Indian Band Self-Government Act</i>	2,677,631	...	...	2,623,939
...	6,985,000	...	...	...	...	6,985,000	Grant to the Miawpukek Indian Band to support designated programs	6,985,000	...	...	6,883,123
...	9,663,000	...	...	(369)	...	9,662,631		9,662,631	...	...	9,507,062
Corporate direction														
...	5,608,000	...	...	(458,150)	...	5,149,850	Grants to representative status Indian organizations to support their administration	5,149,850	...	...	5,898,528
...	5,608,000	...	...	(458,150)	...	5,149,850		5,149,850	...	...	5,898,528
...	422,202,000	110,423,340	...	(76,502,047)	146,402	456,269,695	Total—Grants	456,269,695	...	...	351,303,397	
Contributions														
Claims														
...	5,449,000	...	...	1,478,067	...	6,927,067	Contributions to native claimants for the preparation and submission of claims	6,927,067	...	...	6,446,944
...	913,000	...	...	798,130	...	1,711,130	Contributions for ratification of the Umbrella Final Agreement and Yukon First Nations Final Agreements and completion of the enrollment process	1,711,130	...	...	850,670
...	570,000	...	...	85,000	...	655,000	Contribution to the Cree-Naskapi Commission for monitoring the implementation of the <i>Cree-Naskapi (of Quebec) Act</i>	655,000	...	...	480,000
...	3,639,000	...	...	(621,384)	...	3,017,616	Contributions to the beneficiaries and various implementing bodies for the purpose of implementing Comprehensive Land Claim Settlements	3,000,869	16,747	...	1,056,850	
...	800,000	...	...	387,402	...	1,187,402	Contributions to the Northern Flood Agreement bands for their participation in the Northern Flood Agreement	1,187,402	...	...	674,438
...	700,000	...	...	988,890	...	1,688,890	Contributions to the treaty land entitlement bands in Saskatchewan for expenses related to the ratification of their bands specific agreements	1,688,890	...	...	...

Contributions to Indians, Inuit, Indian bands, tribal councils, district councils and other native associations for research, consultation, development and presentation of native claims	...	...	2,502,617	...	6,002,617	...	...	2,726,558
Contributions to individuals, Indian bands and associations for the funding of Indian test cases	...	...	184,226	...	484,226	...	...	1,041,392
Contributions to individuals (including non-Indians) or groups of individuals, organizations and bands in respect of Bill C-31 test cases	...	...	618,210	...	818,210	...	...	79,460
Contribution to the Ratification Committee for the expenses of the Committee in conducting the vote to ratify the Tungavik Federation of Nunavut Final Agreement	...	...	95,772	...	95,772	...	...	2,484,526
Canada's contribution to the B.C. treaty commission for operating costs	...	...	1,000,000	...	1,000,000	...	...	...
Items not required for the current year	...	...	...	...	...	...	...	661,821
	...	...	7,516,930	...	23,587,930	...	16,747	16,502,659
Lands, revenues and trusts								
Contributions to Indian bands for land selection	...	...	134,602	...	689,602	...	...	3,256,970
Contributions to Indian bands for land and estates management	...	...	901,743	...	3,556,743	...	...	5,253,150
Contributions to Indian bands for registration administration	...	...	(1,979,333)	...	2,349,667	...	...	3,218,589
Contributions to provinces, corporations, local authorities, Indians, Indian bands and other organizations for forest fire suppression on reserve land	...	...	169,512	...	3,859,512	...	...	3,362,528
Contributions for the purpose of resource development	...	...	2,248,604	...	3,445,604	...	...	...
Indian environmental partnership program funding	...	...	462,404	...	462,404	...	12,404	...
	...	...	1,937,532	...	14,363,532	...	12,404	15,091,237
Program funding								
Contributions to the Province of Newfoundland for the provision of programs and services to native people resident in Newfoundland and Labrador	...	...	...	...	9,528,000	...	...	9,192,288
Contributions to support Indians, Inuit and Innu for the purpose of supplying public services in the areas such as economic development, education, social services, capital facilities and maintenance, and Indian government support	...	...	...	...	...	...	...	...
Economic development	...	...	2,482,363	...	36,446,363	...	...	76,123,225
Education	...	...	(4,992,484)	...	653,409,517	...	...	810,515,480

Source of authorities										Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers			Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years		Used in the previous year	
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	\$				\$	\$		\$
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	716,299,000	...	...	(76,046,771)	...	640,252,229	Social development	639,793,724	458,505	...	690,427,657
...	515,296,000	...	...	9,374,873	...	524,670,873	Capital facilities and maintenance	524,670,873	...	...	471,629,620
...	78,321,000	...	...	(11,928,414)	...	66,392,586	Indian government support	66,392,586	...	...	79,515,154
...	2,011,810,000	1	...	(81,110,433)	...	1,930,699,568		1,930,241,063	458,505	...	2,137,403,424		
Community funding													
...	1,200,000	...	...	(663,985)	...	536,015	Contributions to Indian bands and Inuit settlements, tribal councils, district councils, and other Indian and Inuit organizations, to assist communities in planning self-government, preparing for substantive negotiations by developing terms of reference for the negotiations and developing self-government arrangements	536,015	...	...	550,366
...	7,700,000	...	...	1,752,132	...	9,452,132	Contributions to Indian and Inuit bands, settlements, tribal councils, district councils and Indian and Inuit communities to facilitate their self-government negotiations	9,452,132	...	...	9,657,284
...	384,000	...	...	...	...	384,000	Contribution to the Indian Commission of Ontario	384,000	...	...	383,423
...	39,320,000	...	...	(228,597)	...	39,091,403	Contribution to the Province of Quebec, in respect of Cree and Inuit education as described in the James Bay and Northern Quebec Agreement	39,091,403	...	...	36,002,828
...	14,768,000	...	...	(867,530)	...	13,900,470	Payments to Indian governments to support their communities' public services				
...	1,303,000	...	...	927,595	...	2,230,595	Economic development	13,900,470	...	...	...
...	182,196,000	...	...	41,434,343	...	223,630,343	Lands, revenues and trusts	2,230,595	...	...	...
...	116,032,000	...	...	42,073,240	...	158,105,240	Education	223,630,343	...	...	...
...	102,947,000	...	...	41,170,947	...	144,117,947	Social development	158,105,240	...	...	13,745,611
...	56,568,000	...	...	16,042,215	...	72,610,215	Capital facilities and maintenance	144,117,947	...	...	171,496,568
...	522,418,000	...	...	141,640,360	...	664,058,360	Indian government support	72,610,215	...	...	231,836,080

Corporate direction									
Contributions for the purpose of consultation and policy development									
...	3,829,000	...	9,850,549	...	13,679,549	...	13,679,549	...	12,787,622
...	3,829,000	...	9,850,549	...	13,679,549	...	13,679,549	...	12,787,622
...	2,566,554,000	1	79,834,938	...	2,646,388,939	...	2,645,901,283	487,656	2,413,621,022
Program Summary by Activity									
...	202,463,000	110,423,340	4,871,705	...	317,758,045	...	317,741,298	16,747	134,519,294
...	14,126,000	...	1,937,532	...	146,402	...	16,197,530	12,404	16,820,739
...	2,230,649,000	1	(154,508,736)	...	2,076,140,265	...	2,075,681,760	458,505	2,353,555,094
...	532,081,000	...	141,639,991	...	673,720,991	...	673,720,991	...	241,343,142
...	9,437,000	...	9,392,399	...	18,829,399	...	18,829,399	...	18,686,150
...	2,988,756,000	110,423,341	3,332,891	...	3,102,658,634	...	3,102,170,978	487,656	2,764,924,419
Northern Affairs Program									
Grants									
...	748,000	...	...	...	748,000	...	748,000	...	748,000
...	90,000	...	...	...	90,000	...	90,000	...	100,000
...	4,500	...	...	...	4,500	...	4,500	...	5,000
336,764	...	...	...	...	336,764	...	...	336,764	...
336,764	842,500	...	...	...	1,179,264	...	842,500	...	853,000
Economic development and resource management									
...	18,000	...	...	...	18,000	...	18,000	...	20,000
...	36,000	...	...	...	36,000	...	36,000	...	40,000
...	4,500	...	...	...	4,500	...	...	4,500	5,000
...	1,800	...	...	...	1,800	...	1,800	...	2,000

Transfer Payments—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers		Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year	\$
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use			
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	9,000	...	...	...	...	9,000	...	...	20,000
...	5,000	...	...	...	...	5,000	...	...	...
...	74,300	...	...	...	...	74,300	...	...	87,000
336,764	916,800	...	...	...	...	1,253,564	9,500	336,764	940,000
Contributions									
Political, scientific, social and cultural development									
Contributions to the Government of the Northwest Territories for health care of Indians and Inuit									
...	33,509,000	...	...	...	...	33,509,000	...	...	45,302,336
...	4,874,000	...	...	(4,874,000)	...	...	...	...	5,350,000
...	208,000	...	...	(208,000)	...	...	...	...	208,000
...	89,100	...	...	202,954	...	292,054	...	...	350,247
...	80,000	...	...	...	...	80,000	...	...	80,000
...	5,463,000	...	...	(534,560)	...	4,928,440	...	...	4,951,408
...	90,000	...	...	...	...	90,000	...	...	280,000
...	44,313,100	...	...	679,700	...	679,700	...	...	...
...	44,313,100	...	...	(4,733,906)	...	39,579,194	...	...	56,521,991

Transfer Payments—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	1,142,340,000	...	...	(39,437,924)	...	1,102,902,076	47,340,436	...	1,073,264,000
...	1,142,340,000	...	...	(39,437,924)	...	1,102,902,076	47,340,436	...	1,073,264,000
336,764	4,191,800,450	110,423,342	...	(35,804,305)	146,402	4,266,902,653	48,057,347	336,764	3,914,780,118
Canadian Polar Commission									
Contributions									
Contributions to individuals, organizations, associations and institutions to support research and activities relating to the polar regions									
...	22,000	...	...	...	...	22,000	16,600	5,400	42,000
...	22,000	...	...	...	...	22,000	16,600	5,400	42,000
336,764	4,191,822,450	110,423,342	...	(35,804,305)	146,402	4,266,924,653	48,062,747	336,764	3,914,822,118
Total Ministry									

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

Department	Current year		Previous year	
	Estimates		Actual	
	\$	\$	\$	\$
Indian and Inuit Affairs Program				
Non-budgetary (respendable receipts)				
Economic development	...	910,005	1,224,802	
Capital facilities and community services	...	109,201	170,638	
Off Reserve Housing Fund	...	1,019,206	1,395,440	
Total Program—Non-budgetary	...			
Northern Affairs Program				
Non-budgetary (respendable receipts)				
Economic development and resource management	...	117,071	226,624	
Eskimo loan fund	...	117,071	226,624	
Total Program—Non-budgetary	...			
Total Ministry—Non-budgetary	...	1,136,277	1,622,064	

Revenue

Department	Current year	Previous year
	\$	\$
Administration Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Reimbursement of operation and maintenance	35,858	74,207
Adjustments of Prior Year's Payables at Year End—		
Operation and maintenance	20,854	(22,526)
	56,712	51,681
Privileges, licences and permits—		
Living accommodations and services	4,744	12,233
Services and service fees	5,146	2,207
Proceeds from sales—		
Proceeds from the disposal of surplus Crown assets	638	...
Other non-tax revenue	4,578	5,392
Total Non-Tax Revenue	71,818	71,513
Total Program	71,818	71,513
Indian and Inuit Affairs Program		
Tax Revenue—		
Goods and services tax	181,131	145,902
Total Tax Revenue	181,131	145,902
Non-Tax Revenue—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Miscellaneous—		
Indian economic development fund	933,376	1,113,879
Inuvialuit Regional Corporation	3,809,611	6,838,863
Other accounts—		
Recovery from defaulted guaranteed loans—		
Interest	782,719	618,071
Principal	183,289	314,996
Sundries	921	261
	5,709,916	8,886,070
Refunds of previous years' expenditure—		
Reimbursement of operation and maintenance	1,847,488	604,591
Capital costs	350	4,400
Sundries	3,523,572	2,316,869

Revenue—Continued

	Current year	Previous year
	\$	\$
Adjustments of Prior Year's Payables at Year End—		
Operation and maintenance	157,403	1,186,239
Capital costs	9,671	32,801
Grants and contributions	1,233,167	198,747
	6,771,651	4,343,647
Privileges, licences and permits—		
Living accommodations and services	398,304	549,011
Sundries	6,013	4,638
	404,317	553,649
Services and service fees	155	67
Proceeds from sales—		
Utilities	346,312	378,822
Proceeds from the disposal of surplus Crown assets	66,065	...
Other	22	...
	412,399	378,822
Other non-tax revenue—		
Other non-tax revenue	127,073	65,923
Sundries	5,306	2,373
	132,379	68,296
Total Non-Tax Revenue	13,430,817	14,230,551
Total Program	13,611,948	14,376,453
Northern Affairs Program		
Tax Revenue—		
Goods and services tax	35,795	29,992
Total Tax Revenue	35,795	29,992
Non-Tax Revenue—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Provincial and territorial governments—		
Government of the Yukon Territory	253,716	317,337
Government of the Northwest Territories	5,562	8,664
Yukon Territory small business loan	25,844	...
Miscellaneous—		
Eskimo loan fund	238,481	249,249
Yukon Energy Corporation	2,739,126	3,727,518
Other account—		
Esso Ltd.—Norman Wells Project profits		
	30,375,443	43,734,510
	33,638,172	48,037,278
Refunds of previous years' expenditure—		
Reimbursement of operation and maintenance		
Capital costs	114,678	186,073
Sundries	...	4,222
	184,211	56,316
Adjustments of Prior Year's Payables at Year End—		
Operation and maintenance	157,085	398,438
Grants and contributions	736,467	425,579
	1,192,441	1,070,628
Privileges, licences and permits—		
Canada Mining—		
Fees	705	225
Leases	771,519	534,354
Licences	47,916	5,666
Royalties	933,379	314,025
Coal leases	20,199	74,288
Forestry	94,147	27,122
Land, building and machinery rentals	373,803	439,500
Land use fees	54,867	70,559
Living accommodations and services	739,125	718,375
Metallic and non-metallic	52,807	47,855
Oil and gas leases	...	23,916
Oil and gas royalties	7,279,985	8,539,883
Quarrying royalties	100,532	45,688
Water rentals	6,004	1,920
Yukon quartz mining—		
Royalties	...	207
Fees and leases	763,209	831,126
Sundries	1,457	734
	11,239,654	11,675,443
Services and service fees—		
Placer mining fees	219,261	192,111
Canada mining fees	2,233,344	2,755,391
Land use registrar fees	106,488	301,412
Land use fees	19,403	107,522
Rental of vacant land	96,860	...
Other fees	10,978	6,949
	2,686,334	3,363,385

	Current year	Previous year
Proceeds from sales—	\$	\$
Proceeds from sales	100,400	101,568
Publications	40,717	44,728
Proceeds from the disposal of surplus Crown assets	91,316	...
Sundries	113	956
	232,546	147,252
Other non-tax revenue—		
Other non-tax revenue	89,782	18,104
Oil and gas forfeitures	4,275	57,496
	94,057	75,600
Total Non-Tax Revenue	49,083,204	64,369,586
Total Program	49,118,999	64,399,578
Transfer Payments to the Territorial Governments Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments of Prior Year's Payables at		
Year End—		
Operation and maintenance	...	591,961
Total Program	...	591,961
Total Department	62,802,765	79,439,505
Canadian Polar Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure	...	2,569
Total Program	...	2,569

(1) Interest unless otherwise indicated.

	Current year	Previous year
Ministry Summary	\$	\$
Tax Revenue—		
Goods and services tax	216,926	175,894
Total Tax Revenue	216,926	175,894
Non-Tax Revenue—		
Return on investments	39,348,088	56,923,348
Refunds of previous years' expenditure	8,020,804	6,060,486
Privileges, licences and permits	11,648,715	12,241,325
Services and service fees	2,691,635	3,365,659
Proceeds from sales	645,583	526,074
Other non-tax revenue	231,014	149,288
Total Non-Tax Revenue	62,585,839	79,266,180
Total Ministry	62,802,765	79,442,074

SECTION 13

1993-94

PUBLIC ACCOUNTS

Industry, Science and Technology

Department (includes Consumer and Corporate Affairs)

Canadian Space Agency

Cape Breton Development Corporation

Competition Tribunal

Copyright Board

Economic Council of Canada

Federal Business Development Bank

Investment Canada

National Research Council of Canada

Natural Sciences and Engineering Research Council

Science Council of Canada

Social Sciences and Humanities Research Council

Standards Council of Canada

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

13.2 INDUSTRY, SCIENCE AND TECHNOLOGY

Department

INDUSTRY, SCIENCE AND TECHNOLOGY

Objective

To promote international competitiveness and excellence in industry, science and technology in all parts of Canada; to promote economic development in Ontario; and to assist aboriginal people to realize their economic potential.

Activity Description*Policy*

To lead the development of industry and technology policy and to influence the policies of other Government departments in order to enhance the business climate and promote international competitiveness and excellence.

Industry and technology development

To support and promote the development of internationally competitive Canadian industry.

Operations

To provide management of Industry, Science and Technology Canada programs in all regional offices.

Science coordination and leadership

To develop policies for the support of science and technology; to develop policies for and advise on the application of scientific and technical resources to national issues; to foster the use of scientific and technological knowledge in the formulation and development of public policy; to provide a policy and program review and evaluation capability; and to provide a secretariat support for task project committees.

Regional development Ontario

To coordinate, support and promote regional economic development in Ontario.

Aboriginal economic program
To assist aboriginal people in all parts of Canada to realize their economic potential.

Management and administration

To provide executive direction, control and operational support in managing the Department.

CONSUMER AND CORPORATE AFFAIRS

Objective

To promote the fair and efficient operation of the marketplace in Canada.

Activity Description*Consumer affairs*

Administering laws, regulations and policies designed to ensure accuracy of measurement and equity in marketplace transactions based on measure; to ensure quality and compositional standards for a wide range of consumer products; to ensure the appropriate advertising, labelling and packaging of products; to protect the consumer from hazardous products; to provide information to traders about Acts, regulations, and policies administered by the Department; to inform workers about hazardous materials used in the workplace; and to promote the effectiveness and protection of the consumer in the marketplace.

Corporate affairs and legislative policy

Administering laws, regulations and policies in the fields of corporations, bankruptcy and insolvency, intellectual property and lobbying, as well as reviewing and revising all departmental legislation. Providing access to bankruptcy procedures to insolvent individuals and corporations, monitoring private bankruptcy trustee operations, detecting offences and abuses in bankruptcy cases, and reg-

istering and publishing information on bankruptcies. Regulating the incorporation, continuance, amalgamation and dissolution of corporations, granting and regulating the use of corporate names, assessing corporate information reported by statutory requirement and disseminating it to the public, investigating alleged corporate offences, conducting enquiries into unusual stock market transactions and initiating legal procedures where appropriate. Examining, granting or rejecting applications for patents, compulsory licences and compensation for Government use of patented inventions, registering or rejecting trade-marks, copyrights and industrial design; classifying, maintaining and disseminating patented technological information to the public. Registering lobbyists and providing access to the Registry. Representing Canada at international meetings to develop international standards, conventions and treaties on intellectual property, bankruptcy and corporate law.

Competition law and policy

Administering the *Competition Act* and promoting competition policy as a critical element in the development and implementation of legislation, regulation and economic policy; promoting a competitive marketplace and public understanding of the content and scope of the Act and of the social and economic benefits of an effective competition policy; and representing Canada's interest in international competition policy issues.

Administration

Providing overall management and strategic direction, support for human resources and central administrative and common program support services to the Department by providing and/or supporting activities aimed at strengthening the Department's management capacity through strategic research, corporate policy planning, coordination of Cabinet documents, and supporting

Federal Provincial relations; by supplying such services as finance, administration, personnel, communications, internal audit, program evaluation, departmental secretariat, legal services, planning coordination and control; by registering formal and official documents on behalf of the Minister in his role as Registrar General; and enabling the Assistant Deputy Registrar General to administer the Prime Minister's conflict of interest and post-employment code for Public Office Holders.

Canadian Space Agency

Objective

To promote the peaceful use and development of space, to advance the knowledge of space through science and to ensure that space science and technology provide social and economic benefits for Canadians.

Activity Description

Canadian Space Agency

The Canadian Space Agency is responsible for the federally funded activities, except for those specifically allocated to other departments by legislation, in research, development and applications in space science and technology, for overall coordination of the space policies and programs of the Government of Canada, for promoting the transfer and diffusion of space technology to Canadian industry; and for encouraging commercial exploitation of space capabilities, technology, facilities and systems. In carrying out its responsibilities, the Agency constructs, procures, manages, maintains and operates space research and development facilities and systems; enters cooperative agree-

ments with industry, academia, provincial governments and international agencies; and makes projects and contributions in support of programs or projects relating to scientific or industrial space research.

Cape Breton Development Corporation

Objective

To rehabilitate and re-organize the coal mining industry on Cape Breton Island to be economically viable.

Competition Tribunal

Objective

To maintain and encourage competition in the Canadian economy by providing a court of record to hear and determine all applications under Part VIII of the *Competition Act* pertaining to anti-competitive behaviour on the part of individuals and corporations.

Activity Description

Competition Tribunal

The Competition Tribunal is a court of record to hear and determine all applications made to it in relation to matters falling under Part VIII of the *Competition Act*. The Registry of the Competition Tribunal provides registry, research and administrative assistance to the Tribunal for the timely and expeditious conduct of its hearings which may be held throughout Canada as the Tribunal considers necessary or desirable for the proper conduct of its business.

Copyright Board

Objective

To fix royalties that are fair and reasonable for both the owners of copyright and the users of works protected by copyright; and, to permit the use of works for which the owner of the copyright cannot be located.

Activity Description

Copyright Board

The Board carries out four major functions:

- approving tariffs concerning the retransmission of distant radio and television signals;
- approving tariffs for the public performance of music;
- arbitrating disputes on copyright fees between licensing bodies representing copyright owners and users; and
- in cases where the copyright owner is unlocatable, approving non-exclusive licences for use of published works protected by copyright.

Economic Council of Canada

Objective

To advise and recommend how Canada can achieve the highest possible levels of employment and efficient production in the medium and long-terms in order that the country may enjoy a high and consistent rate of economic growth and that all Canadians may share in rising living standards.

Activity Description

Ongoing work of the Economic Council

Within the broad range of duties specified by the Act, there are three sets of activities which describe the program:

- to carry out economic research and policy analysis, to consult with representatives of all economic interests, and to develop its own policy recommendations;
- to communicate findings and recommendations to decision-makers in all sectors of the economy for consideration in the development of their own policies and strategies that bear directly on the performance of the economy; and,
- to foster a fuller appreciation of economic issues throughout the country.

Federal Business Development Bank

Objective

To promote and assist in the establishment and development of business enterprises in Canada by providing financial assistance, management counselling and management training, giving particular consideration to the needs of small business enterprises.

Investment Canada

Objective

To contribute to Canada's economic growth by being a catalyst and the focal point for public and private efforts to foster increased investment which benefits Canada.

Activity Description

Investment development

Encourage business investment by appropriate means; assist Canadian businesses to exploit opportunities for investment and technological ad-

vancement; carry out research and analysis pertaining to domestic and international investment; provide investment information services and other investment services to facilitate economic growth in Canada; assist in the development of industrial and economic policies that affect investment in Canada; ensure that the notification and the review of investments are carried out as required by legislation.

National Research Council of Canada

Objective

To enhance the national capability and to stimulate investment in research and development for the economic and social benefit of Canada through:

- support for the national science and technology infrastructure;
- research and development in the national interest;
- research and development of national importance in partnership with industry; and
- contributions to the national supply of highly skilled human resources.

Activity Description

National research and development

Undertake and promote research and development to enhance the national scientific and engineering capability and investment.

Support for the national science and technology infrastructure

Support and promote the use of technology and information by Canadian industry and the research community to advance industrial competitiveness and the application of scientific information.

Program management

Ensure the effective management of the National Research Council's Program and its resources.

Natural Sciences and Engineering Research Council

Objective

To promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering.

Activity Description

Grants and scholarships

Grants and scholarships awarded to selected individuals and groups in support of research, training of highly qualified personnel and research-related activities.

Administration

Operations in support of the granting process.

Science Council of Canada

Objective

To assess Canada's scientific and technological requirements, to increase public awareness of these requirements and of the interdependence of various groups in society in the development and use of science and technology, and to advise the Government on the best use of science and technology.

Activity Description

Operations

Assessment of Canada's scientific and technological resources, requirements and potentialities and making reports and recommendations thereon, as well as raising public awareness of Canada's scientific and technological problems and opportunities and the interdependence of the public, governments, industries and universities in the development and use of science and technology. Publication of studies and reports prepared for the use of Council is at the discretion of the Council. The Council has a small secretariat which provides executive, professional, administrative and technical support.

Social Sciences and Humanities Research Council

Objective

Within the Canadian research community, to promote and assist research and scholarship in the social sciences and humanities and to encourage excellence therein.

Activity Description

Grants and scholarships

Grants and scholarships awarded to selected individuals, groups and organizations in support of disciplinary based and priority research, human resource development, and activities related to the dissemination of research results; and sustaining grants to national scholarly associations.

Administration

Operations in support of the granting process.

Standards Council of Canada

Objective

To foster and promote voluntary standardization in fields relating to the construction, manufacture, production, quality, performance and safety of buildings, structures, manufactured articles and products and other goods and to further international co-operation in the field of standards.

Statistics Canada

Objective

To provide statistical information and analysis on the economic and social structure and functioning of Canadian society as a basis for the development, operation and evaluation of public policies and programs, for public and private decision-making, and for the general benefit of all Canadians; and to promote the quality, coherence and international comparability of Canada's statistical system through collaboration with other federal departments and agencies, with the provinces and territories, and in accordance with sound scientific standards and practices.

Activity Description

International and domestic economic statistics

The provision of statistical information and analysis relating to the measurement of the international and domestic components of Canadian economic performance; and the coordination of data collection and aggregation activities with other federal departments and with provinces and territories to minimize response burden on the business community.

Socio-economic statistics

The provision of statistical information and analysis relating to economic phenomena commonly perceived as having a major impact on conditions of individuals and families; and the coordination of statistical activities on socio-economic issues with other federal departments and agencies and with the provinces and territories.

Census and social statistics

The provision of statistical information and analysis on the Canadian population, its demographic characteristics, and its conditions, including the census of population, and the coordination of statistical activities on social issues with other federal departments and agencies and with the provinces and territories.

Institution statistics

The provision of statistical information and analysis on the nature and operation of the public and institutional sector; the development and promotion of common concepts and systems; and the coordination of federal, provincial and territorial government statistical activities on social issues.

Technical infrastructure

The provision of an infrastructure of centralized and specialized services, including research and analysis, marketing and information services, classification systems, statistical methods, operations and regional services, and informatics, to efficiently support and deliver the agency's statistical products.

Corporate management services

The provision of central direction and management services including management practices, finance, personnel, and administrative services in support of the agency's program.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in		Adjustments			Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Supplementary transfers						
\$	\$	\$	\$	\$		\$	\$	\$	
...	219,316,000	...	...	219,316,000	1			
...	...	9,670,060	...	9,670,060	1b				
...	...	...	3,600,000	3,600,000				
...	219,316,000	9,670,060	3,600,000	232,586,060		223,026,124	9,559,936	272,461,962	
...	415,220,000	...	...	415,220,000	5			
...	108,000,000	...	...	108,000,000	5a			
...	17,322,500	...	...	17,322,500	5b			
...	...	...	(4,030,449)	(4,030,449)				
...	415,220,000	125,322,500	(4,030,449)	536,512,051		531,557,493	4,954,558	593,556,617	
...	51,100	...	(4,985)	46,115	(S)	46,115	...	51,175	
...	51,100	...	(35,532)	15,568	(S)	15,568	...	38,740	
...	20,000,000	...	(11,656,490)	8,343,510	(S)	8,343,510	...	13,456,030	
...	20,000,000	...	(17,513,406)	2,486,594	(S)	2,486,594	...	97,580,676	
...	14,136,000	...	391,000	14,527,000	(S)	14,527,000	...	11,708,000	
...	...	...	54,910	54,910	(S)	32,655	...	...
...	...	...	34,817	34,817	(S)	34,817	...	2,651
...	...	...	...	...		...	...	4,017
...	688,774,200	134,992,560	(29,160,135)	794,606,625		780,069,876	14,514,494	988,859,868	
...	300,000	...	...	300,000	L10	...	300,000	...
...	500,000	...	...	500,000	L15	...	500,000	...
...	...	...	...	...	197b	...	...	...
1,949,999	...	...	...	1,949,999		...	...	1,949,999
1,949,999	800,000	...	...	2,749,999		...	800,000	1,949,999
...	688,774,200	134,992,560	(29,160,135)	794,606,625		780,069,876	14,514,494	988,859,868	
1,949,999	800,000	...	...	2,749,999		...	800,000	1,949,999

Ministry Summary—Continued

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Used in the current year			Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments and transfers			\$	\$	\$	\$	\$
...	1,584,000	...	...	1,584,000	10	911,959	672,041	...	...	1,092,748
...	79,000	...	...	79,000	(S)	79,000	...	...	...	66,000
...	1,663,000	...	...	1,663,000		990,959	672,041	...	...	1,158,748
Competition Tribunal										
...	924,000	...	...	924,000	15	Program expenditures				
...	...	...	16,709	16,709		Transfer from TB Vote 5 ⁽¹⁾				
...	924,000	...	16,709	940,709		930,308	10,401	...	...	848,994
...	75,000	...	...	75,000	(S)	75,000	...	...	...	63,000
...	999,000	...	16,709	1,015,709		1,005,308	10,401	...	...	911,994
Economic Council of Canada										
...	...	...	...	...		Appropriations not required for the current year				
...	...	...	...	...		...	...	...	...	8,529,757
...	...	...	...	...		Total Program—Budgetary				
...	...	...	...	...		...	...	...	...	8,529,757
Federal Business Development Bank										
...	15,075,000	...	...	15,075,000	40	15,074,525	475	...	...	16,038,746
(L) The aggregate of loans, direct liabilities and contingent liabilities of the Federal Business Development Bank is limited to twelve times the capital of the Corporation, (fifteen times with the approval of the Governor in Council), and may never exceed \$3.2 billion. (Net)										
853,677,000	...	...	...	853,677,000	(S)	...	...	...	853,677,000	...
Total Program—Budgetary										
...	15,075,000	...	...	15,075,000		15,074,525	475	...	...	16,038,746
853,677,000	...	...	...	853,677,000		...	...	...	853,677,000	...
Investment Canada										
...	8,790,000	...	...	8,790,000	45	Program expenditures				
...	...	118,600	...	118,600	45b	Program expenditures				
...	8,790,000	118,600	...	8,908,600		8,484,221	424,379	...	...	8,640,988
...	...	...	...	...	(S)	Total—Vote 45				
...	812,000	...	...	812,000		812,000	...	...	...	677,000
...	...	...	...	...	(S)	Contributions to employee benefit plans				
...	...	...	1,172	1,172		Spending of proceeds from the disposal of surplus Crown assets				
...	9,602,000	118,600	1,172	9,721,772		1,150	...	...	22	...
...	...	...	...	...		9,297,371	424,379	...	22	9,317,988
Total Program—Budgetary										

Ministry Summary—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments and transfers	Total available for use	Note	Contributions to employee benefit plans	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$	(S)	\$	\$	\$
...	625,000	...	...	625,000	...	...	625,000	...
...	101,544,000	...	411	101,544,411	...	Total Program—Budgetary	100,854,689	689,722
...	5,653,000	...	...	5,653,000	25	Standards Council of Canada	...	...
...	5,653,000	...	...	5,653,000	...	Payments to the Standards Council of Canada	5,580,635	72,365
...	...	...	...	...	...	Total Program—Budgetary	5,580,635	72,365
...	244,829,000	...	...	244,829,000	75	Statistics Canada	...	...
...	...	...	1,938,600	1,938,600	...	Program expenditures	...	...
...	...	...	...	...	...	Transfer from TB Vote 5 ⁽¹⁾
...	244,829,000	...	1,938,600	246,767,600	...	Total—Vote 75	244,086,550	2,681,050
...	26,175,000	...	723,000	26,898,000	(S)	Contributions to employee benefit plans	26,898,000	...
...	...	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	30,395	...
...	...	...	34,653	34,653	...	Appropriations not required for the current year	...	4,258
...	...	...	...	...	...	Total Program—Budgetary	271,014,945	...
...	271,004,000	...	2,696,253	273,700,253	...	...	2,681,050	4,258
...	2,672,411,300	135,736,874	(19,241,790)	2,788,906,384	...	Total Ministry—Budgetary	2,716,917,041	189,099
905,626,999	800,000	...	...	906,426,999	...	Non-budgetary	5,000,000	900,626,999
							800,000	2,896,226,179
								(30,000,000)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Source of authorities														Disposition of authorities			
Available from previous years	Adjustments and transfers										Used in the current year	Variance under or (over)	Available for use in subsequent years	\$			
	As shown in		Transfers						Total available for use								
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote											
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$				
Department																	
INDUSTRY, SCIENCE AND TECHNOLOGY																	
...	15,994,000	...	...	...	...	...	...	15,994,000	Operating	11,522,667	4,471,333	...	30,578,527
...	97,004,200	6,516,000	...	(35,000,000)	...	...	...	68,520,200	Industry and technology development	68,159,390	360,810	...	82,387,077	
...	41,530,000	2,850,000	...	7,000,000	...	...	...	51,380,000	Operations	51,311,332	68,668	...	65,219,827	
...	13,123,000	...	...	1,200,000	...	...	...	14,323,000	Science coordination and leadership	14,183,689	139,311	...	13,139,469
...	3,926,000	...	...	...	...	...	...	3,926,000	Regional development Ontario	3,124,961	801,039	...	3,864,416
...	12,454,000	...	...	...	...	...	...	12,454,000	Aboriginal economic program	10,272,925	2,181,075	...	11,086,673
...	45,574,000	304,060	3,600,000	22,000,000	440,210	...	...	71,918,270	Management and administration	71,130,067	765,948	22,255	70,654,936		
...	229,605,200	9,670,060	3,600,000	(4,800,000)	440,210	...	...	238,515,470	Total—Operating	229,705,031	8,788,184	22,255	276,930,925		
Capital																	
...	208,000	...	...	500,000	...	...	...	708,000	Policy	572,766	135,234	...	383,824
...	1,326,000	...	...	300,000	...	...	...	1,626,000	Industry and technology development	1,601,034	24,966	...	2,037,266
...	982,000	...	...	300,000	...	...	...	1,282,000	Operations	1,249,237	32,763	...	1,280,520
...	158,000	...	...	...	...	...	...	158,000	Science coordination and leadership	36,695	121,305	...	192,873
...	277,000	...	...	...	...	...	...	277,000	Regional development Ontario	59,829	217,171	...	84,479
...	238,000	...	...	200,000	...	...	...	438,000	Aboriginal economic program	436,356	1,644	...	389,563
...	760,000	...	...	3,500,000	...	...	...	4,260,000	Management and administration	4,021,331	238,669	...	2,967,095
...	3,949,000	...	...	4,800,000	...	...	...	8,749,000	Total—Capital	7,977,248	771,752	...	7,335,620
Transfer payments																	
...	540,000	1,000,000	...	540,500	...	...	...	2,080,500	Policy	2,059,270	21,230	...	1,970,144	
...	292,546,000	114,460,000	...	10,212,400	(15,686,939)	...	...	401,531,461	Industry and technology development	397,670,772	3,860,689	...	467,021,925		
...	46,697,000	9,362,500	...	(20,869,900)	...	...	...	35,189,600	Operations	34,492,093	697,507	...	45,031,691	
...	27,467,000	500,000	...	(369,000)	...	...	...	27,598,000	Science coordination and leadership	27,481,250	116,750	...	20,179,800	
...	10,926,000	...	...	(2,164,000)	...	...	...	8,762,000	Regional development Ontario	8,757,436	4,564	...	8,822,566
...	57,044,000	...	...	12,650,000	...	...	...	69,694,000	Aboriginal economic program	69,440,182	253,818	...	63,986,521
...	20,000,000	...	...	...	(17,513,406)	...	...	2,486,594	Management and administration	2,486,594	...	...	97,580,676
...	455,220,000	125,322,500	...	(33,200,345)	...	...	...	547,342,155	Total—Transfer payments	542,387,597	4,954,558	...	704,593,323	

Programs by Activity—Continued

Source of authorities										Disposition of authorities			
Available from previous years	Adjustments and transfers						Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year		
	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote							
	Main Estimates	Supplementary Estimates											
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
1,949,999	800,000	...	...	...	...	2,749,999	...	800,000	1,949,999	...	
...	16,742,000	1,000,000	...	1,040,500	...	18,782,500	...	14,154,703	4,627,797	...	32,932,495		
...	390,876,200	120,976,000	...	(24,487,600)	(15,686,939)	471,677,661	...	467,431,196	4,246,465	...	551,446,268		
1,949,999	800,000	...	...	...	...	2,749,999	...	800,000	1,949,999	...	...
...	89,209,000	12,212,500	...	(13,569,900)	...	87,851,600	...	87,052,662	798,938	...	111,532,038		
...	40,748,000	500,000	...	831,000	...	42,079,000	...	41,701,634	377,366	...	33,512,142		
...	15,129,000	...	...	(2,164,000)	...	12,965,000	...	11,942,226	1,022,774	...	12,771,461
...	69,736,000	...	...	12,850,000	...	82,586,000	...	80,149,463	2,436,537	...	75,462,757
...	66,334,000	304,060	3,600,000	25,500,000	(17,073,196)	78,664,864	...	77,637,992	1,004,617	22,255	171,202,707		
...	688,774,200	134,992,560	3,600,000	...	(32,760,135)	794,606,625	...	780,069,876	14,514,494	22,255	988,859,868		
1,949,999	800,000	...	...	...	...	2,749,999	...	800,000	1,949,999	...	...
Total Industry, Science and Technology—													
Budgetary													
Non-budgetary													
CONSUMER AND CORPORATE AFFAIRS													
Operating													
...	59,574,000	1,006,000	1,431,403	(892,821)	104,000	61,222,582	...	59,697,840	1,524,742	...	57,755,051		
...	41,899,000	5,598,400	861,693	1,270,047	3,103,024	52,732,164	...	50,875,064	1,857,100	...	44,271,888		
...	21,210,000	456,000	293,000	(891,216)	(41,000)	21,026,784	...	19,817,977	1,208,807	...	19,588,659		
...	28,164,100	3,187,609	613,904	531,390	(5,043)	32,491,960	...	24,515,713	7,864,382	111,865	25,696,443		
...	150,847,100	10,248,009	3,200,000	17,400	3,160,981	167,473,490	...	154,906,594	12,455,031	111,865	147,312,041		
Total—Operating													
Capital													
...	4,444,000	...	...	3,642,713	...	8,086,713	...	8,015,680	71,033	...	4,359,728
...	32,504,000	(9,167,999)	...	(2,284,156)	...	21,051,845	...	20,729,838	322,007	...	10,488,712		
...	799,000	(540,000)	...	857,200	...	1,116,200	...	1,066,424	49,776	...	1,135,259		
...	4,136,000	(4,300)	...	(2,215,757)	...	1,915,943	...	1,773,073	142,870	...	866,917		
...	41,883,000	(9,712,299)	...	...	...	32,170,701	...	31,585,015	585,686	...	16,850,616
Total—Capital													

...	1,555,000	...	...	(17,400)	...	...	1,535,600	...	1,535,530	70	...	1,690,248
...	...	90,000	...	...	...	...	90,000	...	90,000	...	...	...
...	1,555,000	90,000	...	(17,400)	...	...	1,625,600	...	1,625,530	70	...	1,690,248
Consumer and Corporate Affairs												
...	65,571,000	1,006,000	1,431,403	2,732,492	104,000	...	70,844,895	...	69,249,050	1,595,845	...	63,805,027
...	74,403,000	(3,479,599)	861,693	(1,014,109)	3,103,024	...	73,874,009	...	71,694,902	2,179,107	...	54,760,600
...	22,009,000	(84,000)	293,000	(34,016)	(41,000)	...	22,142,984	...	20,884,401	1,258,583	...	20,723,918
...	32,300,100	3,183,309	613,904	(1,684,367)	(5,043)	...	34,407,903	...	26,288,786	8,007,252	...	26,563,360
...	194,283,100	625,710	3,200,000	...	3,160,981	...	201,269,791	...	188,117,139	13,040,787	111,865	165,852,905
...	883,057,300	135,618,270	6,800,000	...	(29,599,154)	...	995,876,416	...	968,187,015	27,555,281	134,120	1,154,712,773
1,949,999	800,000	...	...	...	...	...	2,749,999	...	...	800,000	1,949,999	...
...	46,301,000	...	...	...	74,970	...	46,375,970	...	41,441,182	4,909,788	25,000	37,245,828
...	347,152,000	...	...	...	(8,500,000)	...	338,652,000	...	309,393,395	29,258,605	...	304,648,710
...	27,111,000	...	...	...	...	...	27,111,000	...	27,095,850	15,150	...	19,764,000
...	(8,500,000)	...	...	...	8,500,000	...	...	...	...	...	...	...
...	412,064,000	...	...	...	74,970	...	412,138,970	...	377,930,427	34,183,543	25,000	361,658,538
...	38,549,000	...	...	...	...	...	38,549,000	...	38,549,000	...	...	31,000,000
50,000,000	...	...	...	...	...	...	50,000,000	...	5,000,000	...	45,000,000	(30,000,000)
...	38,549,000	...	...	...	...	...	38,549,000	...	38,549,000	...	...	31,000,000
50,000,000	...	...	...	...	...	...	50,000,000	...	5,000,000	...	45,000,000	(30,000,000)
...	1,638,000	...	...	...	...	...	1,638,000	...	970,823	667,177	...	1,145,507
...	25,000	...	...	...	...	...	25,000	...	20,136	4,864	...	13,241
...	1,663,000	...	...	...	...	...	1,663,000	...	990,959	672,041	...	1,158,748
...	974,000	...	16,709	...	...	...	990,709	...	978,160	12,549	...	869,246
...	25,000	...	...	...	...	...	25,000	...	27,148	(2,148)	...	42,748
...	999,000	...	16,709	...	...	...	1,015,709	...	1,005,308	10,401	...	911,994

Programs by Activity—Continued

Source of authorities										Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers				Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year			
	Main Estimates	Supplementary Estimates		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote								
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
...	Economic Council of Canada				...		
...	...	...	...	...	...	...	...	...	Operating Activities not required for the current year	...	...	...
...	...	...	...	...	...	...	...	...	Capital Activities not required for the current year	...	...	8,469,311
...	Total Program—Budgetary				60,446		
...	Federal Business Development Bank				8,529,757		
...	15,075,000	...	...	...	...	...	...	15,075,000	Operating	15,074,525	475	...
853,677,000	...	...	...	...	...	...	...	853,677,000	Non-budgetary	...	...	853,677,000
...	15,075,000	15,075,000	Total Program—Budgetary				16,038,746		
853,677,000	...	...	...	...	...	...	...	853,677,000	Budgetary	15,074,525	475	...
...	...	...	...	...	...	...	...	...	Non-budgetary	...	...	853,677,000
...	Investment Canada				...		
...	9,572,000	118,600	...	...	...	1,172	...	9,691,772	Operating Investment development	9,093,388	598,362	22
...	30,000	...	...	...	...	...	...	30,000	Capital Investment development	203,983	(173,983)	...
...	9,602,000	118,600	1,172	...	9,721,772	Total Program—Budgetary				244,889		
...	Total Program—Budgetary				9,317,988		
...	National Research Council of Canada				...		
...	205,875,000	1	...	...	335,899	(33,354)	(18,444,000)	187,733,546	Operating National research and development	178,474,606	9,241,162	17,778	
...	39,116,000	...	...	...	...	134,959	(5,674,000)	33,576,959	Support for the national science and technology infrastructure	31,316,348	2,260,335	276
...	52,387,000	...	...	...	67,100	567,124	(4,503,000)	48,518,224	Program management	55,919,514	(7,408,236)	6,946
...	(28,621,000)	...	...	...	...	...	28,621,000	...	Revenue credited to the vote	...	...	52,189,194
...	268,757,000	1	402,999	668,729	...	269,828,729	Total—Operating				260,278,650		
...	...	...	...	...	...	...	...	...	...	265,710,468	4,093,261	25,000

Programs by Activity—Concluded

Source of authorities										Disposition of authorities					
Available from previous years	As shown in				Adjustments and transfers				Total available for use						
	Main Estimates		Supplementary Estimates		Transfers between ministries		Transfers within this ministry			Statutory adjustments		Amounts credited to the vote			
	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$		
...	...	8,136,000	...	...	...	...	...	411	...	8,136,411	Social Sciences and Humanities Research Council				
...	...	266,000	...	...	...	...	...	...	...	266,000	Operating Administration	7,746,689	389,722	...	8,406,281
...	...	93,142,000	...	...	...	...	...	...	...	93,142,000	Capital Administration	266,000	...	...	241,000
...	93,142,000	Transfer payments Grants and scholarships	92,842,000	300,000	...	92,961,999
...	...	93,142,000	...	...	...	...	...	...	...	93,142,000	Program Summary				
...	...	8,402,000	...	...	...	...	...	411	...	8,402,411	Grants and scholarships Administration	92,842,000	300,000	...	92,961,999
...	...	101,544,000	...	...	...	...	...	411	...	101,544,411	Total Program—Budgetary	100,854,689	689,722	...	101,609,280
...	...	5,653,000	...	...	...	...	...	...	...	5,653,000	Standards Council of Canada				
...	...	5,653,000	...	...	...	...	...	...	...	5,653,000	Operating	5,580,635	72,365	...	5,843,268
...	5,653,000	Total Program—Budgetary	5,580,635	72,365	...	5,843,268
...	...	78,081,000	...	...	537,448	639,923	...	11,482	...	79,269,853	Statistics Canada				
...	...	44,261,000	...	...	291,947	573,868	...	42,972	...	45,169,787	Operating International and domestic economic statistics	77,867,757	1,402,096	...	79,067,421
...	...	36,697,000	...	...	226,115	3,915	...	3,577	(4,214,000)	32,716,607	Socio-economic statistics	44,211,222	958,565	...	47,445,672
...	...	28,908,000	...	...	167,295	519,672	...	(41,094)	(100,000)	29,453,873	Census and social statistics	32,529,409	187,198	...	33,113,713
...	...	78,943,000	...	...	530,766	7,217,812	...	711,741	(35,408,292)	51,995,027	Institution statistics	27,228,707	2,225,166	...	28,122,221
...	...	27,574,665	...	...	185,029	2,363,192	...	28,975	...	30,151,861	Technical infrastructure	50,950,136	1,044,891	...	53,030,111
...	...	(26,619,000)	...	...	...	(13,103,292)	...	...	...	39,722,292 ⁽¹⁾	Corporate management services Revenue credited to the vote	25,057,475	5,090,128	4,258	29,028,629
...	...	267,845,665	...	...	1,938,600	(1,784,910)	...	757,653	...	268,757,008	Total—Operating	257,844,706	10,908,044	4,258	269,807,767
...	...	26,000	...	...	...	...	...	...	...	26,000	Capital				
...	...	226,000	...	...	...	...	...	...	...	226,000	Operating International and domestic economic statistics	1,021,031	(995,031)	...	20,000
...	...	240,000	...	...	...	...	...	...	...	240,000	Socio-economic statistics	952,714	(726,714)	...	528,000
...	...	10,000	...	...	...	...	...	...	...	1,794,400	Census and social statistics	832,796	(592,796)	...	646,000
...	...	2,644,000	...	...	...	...	...	...	...	2,644,000	Institution statistics	478,563	(478,563)	...	...
...	1,794,400	Technical infrastructure	3,996,630	(2,202,230)	...	...
...	2,644,000	Corporate management services	5,875,660	(3,231,660)	...	8,805,990
...	...	3,146,000	...	...	...	...	...	...	...	4,930,400	Total—Capital	13,157,394	(8,226,994)	...	9,999,990

...	12,335	...	...	510	...	12,845	...	12,845	...	12,862
Transfer payments										
Corporate management services										
Program Summary										
International and domestic										
	78,107,000	...	537,448	639,923	11,482	79,295,853	...	78,888,788	407,065	79,087,421
	44,487,000	...	291,947	573,868	42,972	45,395,787	...	45,163,936	231,851	47,973,672
	32,723,000	...	226,115	3,915	3,577	32,956,607	...	33,362,205	(405,598)	33,759,713
	28,808,000	...	167,295	519,672	(41,094)	29,453,873	...	27,707,270	1,746,603	28,122,221
	56,648,000	...	530,766	(4,101,080)	711,741	53,789,427	...	54,946,766	(1,157,339)	53,030,111
	30,231,000	...	185,029	2,363,702	28,975	32,808,706	...	30,945,980	1,858,468	37,847,481
...	271,004,000	...	1,938,600	...	757,653	273,700,253	...	271,014,945	2,681,050	279,820,619
Total Program—Budgetary										
Total Ministry—										
Budgetary										
...	2,672,411,300	135,736,874	8,755,309	...	(27,997,099)	2,788,906,384	...	2,716,917,041	71,800,244	2,896,226,179
905,626,999	800,000	...	...	...	...	906,426,999	...	5,000,000	800,000	900,626,999
Non-budgetary										

(1) The amount of revenue credited to the vote available for spending was increased during the year.

Transfer Payments

Source of authorities				Adjustments and transfers				Disposition of authorities			
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates									
\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
...	405,000	...	...	(14,000)	...	391,000		387,200	3,800	...	445,000
...	...	1,000,000	...	...	...	1,000,000		1,000,000	...	...	...
...	405,000	1,000,000	...	(14,000)	...	1,391,000		1,387,200	3,800	...	445,000
...	2,250,000	...	...	...	...	2,250,000		2,250,000	...	...	2,500,000
...	...	...	...	...	...	...		...	...	...	150,335
...	2,250,000	...	...	...	...	2,250,000		2,250,000	...	...	2,650,335
...	1,858,000	...	...	(1,356,300)	...	501,700		417,600	84,100	...	1,683,590
...	23,500,000	...	...	(1,970,000)	...	21,530,000		21,420,250	109,750	...	14,929,800
...	970,000	...	...	(220,000)	...	750,000		750,000	...	...	1,000,000
...	1,940,000	...	...	...	...	1,940,000		1,940,000	...	...	3,750,000
...	450,000	...	...	...	...	450,000		450,000	...	...	500,000
...	607,000	...	...	(249,000)	...	358,000		351,000	7,000	...	...
...	...	500,000	...	...	...	500,000		500,000	...	...	...
...	27,467,000	500,000	...	(2,439,000)	...	25,528,000		25,411,250	116,750	...	20,179,800
...	31,980,000	1,500,000	...	(3,809,300)	...	29,670,700		29,466,050	204,650	...	24,958,725

Contributions

Policy	Contributions to non-profit organizations to promote economic co-operation and development					Contributions for initiatives under the National Entrepreneurship Policy					Contributions to the Canada/China Trade Council				
...	135,000	...	...	57,500	...	192,500	...	...	185,070	7,430	...	...	...	228,658	...
...	...	...	...	227,000	...	227,000	...	...	217,000	10,000	...	...	...	949,310	...
...	...	...	...	270,000	...	270,000	...	...	270,000	...	...	...	...	347,176	...
...	135,000	...	...	554,500	...	689,500	...	...	672,070	17,430	...	...	...	1,525,144	...
Industry and technology development															
...	7,066,000	...	...	(5,496,000)	...	1,570,000	...	...	1,540,553	29,447	...	...	...	191,987	...
...	156,973,000	...	...	15,241,275	(4,030,449)	168,183,826	...	...	166,882,597	1,301,229	...	...	...	178,030,127	...
...	12,600,000	73,000,000	...	(4,035,000)	...	81,565,000	...	...	81,351,166	213,834	...	...	...	55,000,000	...
...	180,000	...	...	(58,000)	...	122,000	...	...	121,580	420	...	...	...	2,784,700	...
...	...	...	...	540,000	...	3,500,000	...	...	3,500,000	...	...	...	...	...	...
...	22,962,000	...	...	(818,000)	...	25,644,000	...	...	24,501,570	1,142,430	...	...	...	19,577,399	...
...	20,974,000	...	...	(122,000)	...	20,852,000	...	...	20,767,892	84,108	...	...	...	13,623,858	...
...	4,500,000	...	...	(1,091,000)	...	3,409,000	...	...	3,365,222	43,778	...	...	...	5,521,388	...
...	180,000	...	...	307,000	...	487,000	...	...	356,938	130,062	...	...	...	256,087	...
...	8,566,000	...	...	(319,000)	...	8,247,000	...	...	7,979,609	267,391	...	...	...	15,291,236	...
...	454,000	...	...	(267,000)	...	187,000	...	...	149,357	37,643	...	...	...	733,275	...
...	4,050,000	...	...	(1,912,000)	...	2,138,000	...	...	2,132,757	5,243	...	...	...	637,488	...
...	14,116,000	...	...	2,313,000	...	16,429,000	...	...	16,249,603	179,397	...	...	...	16,703,392	...
...	5,400,000	...	...	(1,680,000)	...	3,720,000	...	...	3,579,422	140,578	...	...	...	3,033,448	...
...	2,650,000	...	...	(1,168,875)	...	1,481,125	...	...	1,250,315	230,810	...	...	...	2,365,005	...
...	2,389,000	...	...	5,707,000	...	8,096,000	...	...	8,096,000	...	...	...	...	1,834,000	...
...	5,400,000	...	...	1,007,000	...	6,407,000	...	...	6,406,795	205	...	...	...	2,693,205	...
...	1,800,000	...	...	(1,235,000)	...	565,000	...	...	565,000	...	...	...	...	583,659	...
...	36,000	...	...	...	...	36,000	...	...	25,333	10,667	...	...	...	22,871	...
...	20,000,000	...	...	...	(11,656,490)	8,343,510	...	...	8,343,510	...	...	...	...	13,456,030	...

Transfer Payments—Continued

Available from previous years	Source of authorities					Disposition of authorities				
	Adjustments and transfers					Used in the current year	Variance (over)	Available for use in subsequent years	Used in the previous year	\$
	As shown in	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use					
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	37,819,000	37,775,673	43,327	...	125,363,512	...
...	...	...	...	...	480,000	479,880	120	...	4,318,923	...
...	...	...	...	...	...	...	...	...	1,750,000	...
...	290,296,000	114,460,000	...	10,212,400 (15,686,939)	399,281,461	395,420,772	3,860,689	...	464,371,590	...
Operations										
...	4,940,000	...	...	(1,533,110)	3,406,890	3,405,095	1,795	...	7,267,312	...
...	22,127,000	...	...	(8,620,200)	13,506,800	13,153,785	353,015	...	19,821,235	...
...	725,000	...	...	(38,000)	687,000	593,630	93,370	...	286,208	...
...	450,000	...	...	(5,700)	444,300	444,232	68	...	555,768	...
...	3,227,000	...	...	(3,227,000)	...	...	...	...	3,585,421	...
...	4,040,000	...	...	(3,105,000)	935,000	862,334	72,666	...	1,182,463	...
...	3,330,000	...	...	380,000	3,710,000	3,710,000	...	...	3,828,282	...
...	27,000	...	...	2,500	29,500	29,500	...	...	64,000	...
...	135,000	...	...	15,000	150,000	127,587	22,413	...	130,310	...
...	81,000	...	...	(81,000)	...	...	...	...	...	...
...	5,757,000	...	...	(1,811,890)	3,945,110	3,910,106	35,004	...	5,444,602	...
...	...	9,362,500	...	(1,489,200)	7,873,300	7,838,224	35,076	...	1,182,500	...
...	44,839,000	9,362,500	...	(19,513,600)	34,687,900	34,074,493	613,407	...	43,348,101	...

...	...	...	2,000,000	...	2,000,000	...	2,000,000	...	...
Science coordination and leadership	Grant to the Canadian Institute for Advanced Research	...	...	...	...	...	...	...	...
...	Contribution to the International Mathematical Olympiad 1995 Limited	...	70,000	...	70,000	...	70,000	...	...
...	...	...	2,070,000	...	2,070,000	...	2,070,000	...	...
...	Regional development Ontario	...	...	...	...	...	...	...	...
...	Contributions to a cooperative tourism marketing initiative in Northern Ontario	...	...	1,144,000	...	1,144,000	1,140,158	3,842	1,422,420
...	Contributions under the Northern Ontario Development Fund	...	...	7,618,000	...	7,618,000	7,617,278	722	7,400,146
...	...	...	...	8,762,000	...	8,762,000	8,757,436	4,564	8,822,566
...	Aboriginal economic program	...	...	...	...	...	...	...	...
...	Contributions under the Aboriginal economic program	...	12,650,000	...	69,694,000	...	69,440,182	253,818	63,986,521
...	Management and administration	...	...	...	...	...	...	...	...
...	(S) Insurance payments under the Enterprise Development Program and guarantees under the Industrial and Regional Development Program	...	...	...	2,486,594	...	2,486,594	...	16,830,676
...	Items not required for the current year	...	...	...	...	...	...	...	80,750,000
...	...	...	...	...	...	...	2,486,594	...	97,580,676
...	Total—Contributions	...	3,809,300	(33,200,345)	517,671,455	...	512,921,547	4,749,908	679,634,598
...	Industry, Science and Technology Summary by Activity	...	...	...	...	...	...	...	...
...	Policy	...	540,500	...	2,080,500	...	2,059,270	21,230	1,970,144
...	Industry and technology development	...	10,212,400	(15,686,939)	401,531,461	...	397,670,772	3,860,689	467,021,925
...	Operations	...	(20,869,900)	...	35,189,600	...	34,492,093	697,597	45,031,691
...	Science coordination and leadership	...	(369,000)	...	27,598,000	...	27,481,250	116,750	20,179,800
...	Regional development Ontario	...	(2,164,000)	...	8,762,000	...	8,757,436	4,564	8,822,566
...	Aboriginal economic program	...	12,650,000	...	69,694,000	...	69,440,182	253,818	63,986,521
...	Management and administration	...	...	(17,513,406)	2,486,594	...	2,486,594	...	97,580,676
...	Total Industry, Science and Technology	...	...	(33,200,345)	547,342,155	...	542,387,597	4,954,558	704,593,323
...	CONSUMER AND CORPORATE AFFAIRS	...	...	...	...	...	...	...	...
...	Grants	...	...	...	...	...	...	...	...
...	Consumer affairs	...	...	...	...	...	...	...	...
...	Grants to various organizations working in the consumer interest	...	(164,170)	...	294,830	...	294,830	...	508,000
...	Total—Grants	...	(164,170)	...	294,830	...	294,830	...	508,000

Transfer Payments—Continued

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments and transfers		Used in the current year		Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use	Variance under or (over)	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	1,094,000	...	...	146,770	...	1,240,770	70	1,182,248
...	...	90,000	...	...	...	90,000	...	...
...	1,094,000	90,000	...	146,770	...	1,330,770	70	1,182,248
Contributions								
Consumer affairs								
...	...	...	...	...	...	1,240,700	...	...
...	...	...	...	...	...	90,000	...	...
...	1,553,000	...	...	(17,400)	...	1,535,600	70	1,690,248
...	...	90,000	...	...	...	90,000	...	...
...	1,553,000	90,000	...	(17,400)	...	1,625,600	70	1,690,248
...	456,773,000	125,412,500	...	(17,400)	(33,200,345)	548,967,755	4,954,628	706,283,571
Canadian Space Agency								
Grants								
...	100,000	...	...	...	...	100,000	...	100,000
...	45,000	...	...	...	...	45,000	150	...
...	145,000	...	...	...	...	145,000	150	100,000
Contributions								
...	8,000,000	...	...	(605,939)	...	7,394,061	...	7,468,093
...	1,363,000	...	...	(366,793)	...	996,207	...	885,646
...	1,792,000	...	...	1,947,768	...	3,739,768	...	3,674,733
...	2,915,000	...	...	312,281	...	3,227,281	...	2,481,873
...	2,450,000	...	...	(1,851,985)	...	598,015	...	2,150,335
...	2,882,000	...	...	(111,026)	...	2,770,974	...	2,441,497

...	769,000	...	...	524,297	...	1,293,297	...	1,293,297	...	1,792,000
...
...	1,500,000	...	...	(624,310)	...	875,690	...	875,690	...	699,508
...
...	1,700,000	...	...	(9,735)	...	1,690,265	...	1,690,265	...	789,888
...
...	3,200,000	...	...	1,130,442	...	4,330,442	...	4,330,442	...	3,179,427
...
...	395,000	...	...	(345,000)	...	50,000	...	35,000	15,000	...
...	...	...	...	...	...	...	...	...	...	(5,899,000)
...	26,966,000	...	...	...	...	26,966,000	...	26,951,000	15,000	19,664,000
...	27,111,000	...	...	...	...	27,111,000	...	27,095,850	15,150	19,764,000
National Research Council of Canada										
Grants										
...	596,000	1	...	199,999	...	796,000	...	786,693	9,307	819,585
...
...	4,240,000	...	...	...	...	4,240,000	...	4,240,000	...	4,040,000
...	4,836,000	1	...	199,999	...	5,036,000	...	5,026,693	9,307	4,859,585
Contributions										
...
...	6,310,000	...	...	...	...	6,310,000	...	2,960,575	3,349,425	1,707,155
...	3,253,000	...	...	...	...	3,253,000	...	3,372,955	(119,955)	3,054,791
...
...	30,322,000	...	...	...	...	30,322,000	...	30,322,000	...	31,260,000
...
...	2,495,000	...	...	(1,495,999)	...	999,001	...	1,005,014	(6,013)	2,315,030
...	266,000	...	...	...	...	266,000	...	...	266,000	1,916,080
...
...	...	...	...	...	...	...	...	6,287,213	(6,287,213)	3,742,200
...	42,646,000	...	...	(1,495,999)	...	41,150,001	...	...	...	976,150
...	...	...	...	...	...	...	...	43,947,757	(2,797,756)	44,971,406
...
...	55,807,000	...	...	(499,998)	...	55,307,002	...	52,178,289	3,128,713	51,961,812

Transfer Payments—Concluded

Source of authorities				Adjustments and transfers				Disposition of authorities			
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry		Statutory adjustments	Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	
	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$
...
...	16,000,000	...	...	...	...	...	16,000,000	16,148,657	(148,657)	...	15,653,755
...	78,000	...	...	...	...	...	78,000	78,000	...	...	78,000
...	71,885,000	...	...	(499,998)	...	...	71,385,002	68,404,946	2,980,056	...	67,693,567
...	114,531,000	...	...	(1,995,997)	...	...	112,535,003	112,352,703	182,300	...	112,664,973
Contributions to organizations to provide technological and research assistance to Canadian industry											
Canadian Film Institute											
Total—Contributions											
Program Summary by Activity											
...	42,646,000	...	...	(1,495,999)	...	...	41,150,001	43,947,757	(2,797,756)	...	44,971,406
...	71,885,000	...	...	(499,998)	...	...	71,385,002	68,404,946	2,980,056	...	67,693,567
...	4,836,000	1	...	199,999	...	...	5,036,000	5,026,693	9,307	...	4,859,585
...	119,367,000	1	...	(1,795,998)	...	...	117,571,003	117,379,396	191,607	...	117,524,558
Natural Sciences and Engineering Research Council											
Grants											
...	477,970,000	...	...	(492,999)	...	...	477,477,001	476,725,000	752,001	...	482,687,000
...	477,970,000	...	...	(492,999)	...	...	477,477,001	476,725,000	752,001	...	482,687,000
Social Sciences and Humanities Research Council											
Grants											
...	93,142,000	...	...	...	...	...	93,142,000	92,842,000	300,000	...	92,961,999
...	93,142,000	...	...	...	...	...	93,142,000	92,842,000	300,000	...	92,961,999
Statistics Canada											
Grants											
...	7,560	...	...	360	...	...	7,920	7,920	...	...	7,170
...	4,775	...	...	150	...	...	4,925	4,925	...	...	5,692
...	12,335	...	...	510	...	...	12,845	12,845	...	...	12,862
...	1,174,375,335	125,412,501	...	(2,305,887)	(33,200,345)	1,264,281,604	1,258,068,218	6,213,386	...	...	1,419,233,990

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year	
	Estimates	Actual	Actual	Actual
	\$	\$	\$	\$
Canadian Space Agency				
Budgetary (respendable revenues)				
RADARSAT				
Recovery from other government for cost-sharing agreements	8,500,000	6,000,380	6,700,992	
Total Program—Budgetary	8,500,000	6,000,380	6,700,992	
Cape Breton Development Corporation				
Non-budgetary (respendable receipts)				
Repayment of advances to the Corporation	...	5,000,000	30,000,000	
Total Program—Non-budgetary	...	5,000,000	30,000,000	
National Research Council of Canada				
Budgetary (respendable revenues)				
National research and development	20,444,000	22,250,354	20,601,448	
Support for the national science and technology infrastructure	5,674,000	5,036,657	4,097,139	
Program management	4,503,000	6,754,041	4,281,352	
Total Program—Budgetary	30,621,000	34,041,052	28,979,939	
Statistics Canada				
Budgetary (respendable revenues)				
Census and social statistics	4,214,000	4,214,000	2,155,000	
Institution statistics	100,000	100,000	100,000	
Technical infrastructure	22,305,000	35,408,292	32,810,869	
Total Program—Budgetary	26,619,000	39,722,292	35,065,869	
Total Ministry—Budgetary				
Budgetary	65,740,000	79,763,724	70,746,800	
Non-budgetary	...	5,000,000	30,000,000	

(1) The amount of revenue credited to the vote available for spending was increased during the year.

Revenue

	Current year		Previous year	
	\$	\$	\$	\$
Department				
INDUSTRY, SCIENCE AND TECHNOLOGY				
Tax Revenue—				
Goods and services tax	13,223		38,975	
Total Tax Revenue	13,223		38,975	
Non-Tax Revenue—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Provincial and territorial governments—				
Atlantic Development Board carry-over projects	309,357		335,695	
<i>Atlantic Provinces Power Development Act</i>	8,744,544		9,244,822	
Crown corporations and agencies—				
Cape Breton Development Corporation	205,892		...	
Miscellaneous—				
Pacific Western Airlines Corporation	...		21,028	
Other accounts—				
Interest on budgetary loan to Province of British Columbia under General Development Agreement	355,362		244,085	
	9,615,155		9,845,630	
Refunds of previous years' expenditure—				
Refunds of previous years' expenditure	103,404,066		63,703,145	
Adjustments of Prior Year's Payables at Year End	5,662,260		5,025,878	
	109,066,326		68,729,023	
Services and service fees	15,774,074		3,706,569	
Proceeds from sales—				
Proceeds from the disposal of surplus Crown assets	54,910		...	
Sundries	...		6,235	
	54,910		6,235	
Other non-tax revenue	909,155		1,195,527	
Total Non-Tax Revenue	135,419,620		83,482,984	
Total Industry, Science and Technology	135,432,843		83,521,959	

Revenue—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
CONSUMER AND CORPORATE AFFAIRS					
Tax Revenue—			Other non-tax revenue—		
Goods and services tax	705,657	632,088	Premiums and discount on exchange	29,017	20,140
Total Tax Revenue	705,657	632,088	Certified copies	12,087	23,011
			Railway mortgages and sales agreements	26,692	21,335
			Bankruptcy: transcripts	1,609	...
			Sundries	14,652	53,114
				84,057	117,600
Non-Tax Revenue—			Total Non-Tax Revenue	86,440,376	77,788,887
Refunds of previous years' expenditure—			Total Consumer and Corporate Affairs	87,146,033	78,420,975
Refunds of previous years' expenditure	58,678	332,933	Total Department	222,578,876	161,942,934
Adjustments of Prior Year's Payables at Year End	568,508	332,204			
	627,186	665,137	Canadian Space Agency		
			Tax Revenue—		
Privileges, licences and permits—			Goods and services tax	63,421	47,785
Textile label registration	178,875	174,936	Total Tax Revenue	63,421	47,785
Laboratory fees, electricity and gas, weights and measures	291,856	325,585	Non-Tax Revenue—		
Inspection fees, electricity and gas	7,814,153	7,025,720	Refunds of previous years' expenditure—		
Inspection fees, weights and measures	1,546,608	1,272,075	Adjustments of Prior Year's Payables at Year End	733,379	700,737
Patents operations	32,613,446	32,874,643	Refunds of previous years' expenditure	302,714	220,808
Trade marks operations	11,764,320	12,739,118		1,036,093	921,545
Copyright operations	382,603	359,319		900,780	682,892
Industrial designs operations	627,284	583,761	Services and service fees	29,598	...
Corporations operations	12,247,651	9,788,607	Proceeds from sales—	7,079	2,798
Bankruptcy: trustee licences	358,721	355,730	Other non-tax revenue	1,973,550	1,607,235
Levies under the <i>Bankruptcy Act</i>	8,552,166	6,665,860	Total Non-Tax Revenue	2,036,971	1,655,020
Bankruptcy registration fees	4,727,898	978,674	Total Program	2,036,971	1,655,020
Levies and <i>Excheats Act</i>	1,047,959	1,227,987	Competition Tribunal		
remittances	5,772	6,487	Non-Tax Revenue—		
Lobbyists registrations operations	24,563	...	Refunds of previous years' expenditure	3	1,836
Competition Policy operations	...	...	Total Program	3	1,836
Fines, electricity and gas, weights and measures	93,196	64,302	Copyright Board		
Fines, consumer products (various acts)	75,490	83,076	Non-Tax Revenue—		
Fines, <i>Hazardous Products Act</i>	502	...	Refunds of previous years' expenditure	78	2,506
Fines, <i>Copyright Act</i>	253,440	119,437	Total Program	78	2,506
Fines, <i>Canada Business Corporations Act</i>	25,660	21,701			
Fines, <i>Combines Investigation Act</i>	2,863,872	2,336,602			
	85,496,035	77,003,620			
	4,231	2,530			
Services and service fees	228,867	...			
Proceeds from sales—					
Proceeds from the disposal of surplus Crown assets					

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Economic Council of Canada			Natural Sciences and Engineering Research Council		
Non-Tax Revenue—			Non-Tax Revenue—		
Refunds of previous years' expenditure—			Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	...	13,041	Repayment of grants and scholarships	50,537	93,455
Adjustments of Prior Year's Payables at Year End	...	2,288	Other government departments	...	3,562
	...	15,329	Adjustments of Prior Year's Payables at Year End	8,975	83,220
	...	1,361	Miscellaneous	...	15,463
Total Program	...	16,690	Proceeds from sales—	59,512	195,700
			Proceeds from the disposal of surplus Crown assets	4,634	...
Investment Canada			Other non-tax revenue	54	(46)
Non-Tax Revenue—			Total Program	64,200	195,654
Refunds of previous years' expenditure—			Science Council of Canada		
Refunds of previous years' expenditure	10,523	25,424	Non-Tax Revenue—		
Adjustments of Prior Year's Payables at Year End	121,059	...	Refunds of previous years' expenditure	...	6,592
	131,582	25,424	Other non-tax revenue	...	7,301
Services and service fees	11	215	Total Program	...	13,893
Proceeds from sales—			Social Sciences and Humanities Research Council		
Proceeds from the disposal of surplus Crown assets	1,172	...	Non-Tax Revenue—		
Total Program	132,765	25,639	Refunds of previous years' expenditure—		
			Refunds—Transfer payments	746,227	530,015
National Research Council of Canada			Refunds—Goods and services	302	1,004
Tax Revenue—			Adjustments of Prior Year's Payables at Year End	23,246	25,388
Goods and services tax	1,329,844	1,065,453	Total Program	769,775	556,407
Total Tax Revenue	1,329,844	1,065,453	Statistics Canada		
Non-Tax Revenue—			Tax Revenue—		
Refunds of previous years' expenditure—			Goods and services tax	832,861	551,641
Repayment for goods and services not provided and other miscellaneous refunds	791,024	900,703	Total Tax Revenue	832,861	551,641
Adjustments of Prior Year's Payables at Year End	112,120	287,771	Non-Tax Revenue—		
	903,144	1,188,474	Refunds of previous years' expenditure	37,030	590,178
Proceeds from sales—			Proceeds from sales—		
Proceeds from the disposal of surplus Crown assets	191,215	...	Proceeds from the disposal of surplus Crown assets	34,653	...
Other non-tax revenue	1,640,800	12,594			
Total Non-Tax Revenue	2,735,159	1,201,068			
Total Program	4,065,003	2,266,521			

Revenue—Concluded

	Current year	Previous year
	\$	\$
Other non-tax revenue—		
Receipt of previous year's revenue	...	89,478
Miscellaneous	133,008	16,781
	133,008	106,259
Total Non-Tax Revenue	204,691	696,437
Total Program	1,037,552	1,248,078
Ministry Summary		
Tax Revenue—		
Goods and services tax	2,945,006	2,335,942
Total Tax Revenue	2,945,006	2,335,942
Non-Tax Revenue—		
Return on investments	9,615,155	9,845,630
Refunds of previous years' expenditure	112,630,729	72,898,151
Privileges, licences and permits	85,496,035	77,003,620
Services and service fees	16,679,096	4,392,206
Proceeds from sales	545,049	6,235
Other non-tax revenue	2,774,153	1,443,394
Total Non-Tax Revenue	227,740,217	165,589,236
Total Ministry	230,685,223	167,925,178

(1) Interest unless otherwise indicated.

SECTION 14

1993-94

PUBLIC ACCOUNTS

Justice

Department

Canadian Human Rights Commission
Commissioner for Federal Judicial
Affairs

Federal Court of Canada

Law Reform Commission of Canada

Offices of the Information and
Privacy Commissioners of Canada

Supreme Court of Canada

Tax Court of Canada

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

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Program objectives and activity descriptions	14.2
Ministry summary	14.4
Programs by activity	14.7
Transfer payments	14.11
Revenue	14.14

Department

Objective

To provide legal services to the Government of Canada and to Government departments and agencies; to superintend the administration of justice in Canada in all matters not within provincial jurisdiction; and to propose policy initiatives and programs in connection therewith.

Activity Description

Legal services

To provide the Government of Canada with appropriate and timely legal services in accordance with its needs, exclusive of the services provided by Litigation services activity and the Legislative services activity.

Litigation services

To regulate or conducts all litigation for or against the Crown or any federal department or agency, in respect of any subject within the authority or jurisdiction of Canada.

Legislative services

To provide in an appropriate and timely fashion, for the legislative needs to the Government by drafting and examining bills and regulations, and revising and consolidating the public statutes and regulations of Canada.

Legal policy and program development

Develops and administers, within the Justice Program objectives, programs and policies which are responsive to changing Canadian needs insofar as those needs pertain to federal law, the system of justice and the legal operations, practices and policies of the Government of Canada.

Administration

To provide policy and management direction and coordination to the Department; to provide central administrative services to the Department, and, to operate a Central Registry of Divorce Proceedings for Canada.

Canadian Human Rights Commission

Objective

To foster the principle that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society.

Activity Description

Canadian Human Rights Commission

Dispose judiciously of all complaints of discrimination on the prohibited grounds specified in the *Canadian Human Rights Act* in federal departments and agencies and the federally-regulated portion of the private sector; in the field of human rights, conduct information programs, provide advice, issue guidelines, conduct research, review regulations and other instruments, maintain close liaison with the provinces and endeavour to discourage and reduce discriminatory practices.

Commissioner for Federal Judicial Affairs

Objective

To provide central administrative services for the Canadian Judicial Council and federally appointed judges of the superior, county and district courts of the provinces and territories.

Activity Description

Administration

Consists of the Office of the Commissioner and provision of personnel, financial and other central administrative services.

Canadian Judicial Council

Provides for the administration of the Canadian Judicial Council as authorized by the *Judges Act*.

Judges' salaries, allowances and annuities; and annuities to spouses and children of judges

Payment of salaries, allowances and annuities to judges of the Federal Court of Canada, the Tax Court of Canada and other federally appointed judges of the superior, county and district courts of the provinces and territories as authorized by the *Judges Act*; provides for annuities to spouses and children of judges. Provides for gratuities to spouses of such judges who die while in office.

Federal Court of Canada

Objective

To provide a court of law, equity and admiralty for the better administration of the laws of Canada.

Activity Description

Registry of the Federal Court of Canada

Provides for the administration of the Federal Court of Canada.

Law Reform Commission of Canada

Objective

To study and keep under review on a continuing and systematic basis the statutes and other laws com-

prising the laws of Canada with a view to making recommendations for their improvement, modernization and reform.

Activity Description

Law Reform Commission of Canada

Research and analysis of the laws and legal systems and institutions of Canada and elsewhere; publication of such studies and reports prepared for the use of the Commission as it sees fit; the making of recommendations for the improvement, modernization and reform of the law; publication of an annual report on its activities.

information about themselves, held by a federal Government institution, is protected; and

- to encourage the growth of fair information practices by Government institutions.

Activity Description

Information Commissioner

Investigates, reports and makes recommendations to the heads of Government institutions, based on complaints from individuals who allege non-compliance with the *Access to Information Act*. The Commissioner appears on behalf of complainants, with their consent or as a party, in applications before the Federal Court for review of decisions of federal Government institutions to refuse access under the Act. The Commissioner may initiate a complaint. He reports to Parliament annually and may make special reports.

Objective

Information Commissioner:

- to ensure that the rights conferred by the *Access to Information Act* are respected; that complainants and heads of federal Government institutions and any third parties affected by complaints are given a reasonable opportunity to make representations to the Information Commissioner;
- to persuade federal Government institutions to adopt information practices consistent with the objectives of the *Access to Information Act*; and
- to bring appropriate issues of interpretation of the *Access to Information Act* before the Federal Court.

Privacy Commissioner:

- to ensure that the rights of complainants under the *Privacy Act* are respected and that the privacy of individuals with respect to personal in-

Supreme Court of Canada

Objective

To provide a general Court of Appeal for Canada.

Activity Description

Judges' salaries, allowances and annuities; annuities to spouses and children of judges and gratuities to spouses of judges who die while in office

Payment of salaries, allowances and annuities to judges of the Supreme Court of Canada and annuities to surviving spouses and children of judges as authorized by the *Judges Act*; provides for annuities to spouses and children of judges. Provides for gratuities to spouses of such judges who die while in Office.

Administration

Consists of the office of the Registrar, the Deputy Registrar, the Directors of Legal Affairs, Library, Reports, Finance, Administration, Personnel and Informatics.

Tax Court of Canada

Objective

To provide an easily accessible and independent court for the expeditious disposition of disputes between any person and the Government of Canada on matters arising under the *Tax Court of Canada Act* or any other legislation under which the Court has original jurisdiction.

Activity Description

Registry of the Tax Court of Canada

Provides for the administration of the Tax Court of Canada.

...	202,449,000	...	(10,262,842)	...	192,186,158	(S)	Judges' salaries, allowances, annuities and gratuities	...	192,186,158	...	184,959,520
...	246,000	...	...	...	246,000	(S)	Contributions to employee benefit plans	...	246,000	...	203,000
...	207,347,000	509,000	(10,262,842)	...	197,593,158		Total Program—Budgetary	...	197,520,017	73,141	189,860,335
Federal Court of Canada											
...	30,510,000	...	...	...	30,510,000	25	Program expenditures	...	29,244,291	1,265,709	25,959,608
...	...	...	...	9,513	9,513	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	9,513
...	2,553,000	...	...	71,000	2,624,000	(S)	Contributions to employee benefit plans	...	2,624,000	...	1,755,000
...	33,063,000	...	...	80,513	33,143,513		Total Program—Budgetary	...	31,868,291	1,265,709	27,714,608
Law Reform Commission of Canada											
...	...	...	...	...	...		Appropriations not required for the current year	...	...	...	1,868,760
...	...	...	...	...	...		Total Program—Budgetary	...	...	...	1,868,760
Offices of the Information and Privacy Commissioners of Canada											
...	6,154,000	...	...	...	6,154,000	30	Program expenditures	...	...	...	...
...	...	...	70,000	...	70,000		Transfer from TB Vote 5 ⁽¹⁾
...	6,154,000	...	70,000	...	6,224,000		Total—Vote 30	5,988,068	235,932	...	6,013,544
...	595,000	...	...	...	595,000	(S)	Contributions to employee benefit plans	595,000	...	...	495,000
...	6,749,000	...	70,000	...	6,819,000		Total Program—Budgetary	6,583,068	235,932	...	6,508,544
Supreme Court of Canada											
...	12,956,000	...	...	...	12,956,000	35	Program expenditures	...	12,589,446	366,554	11,868,093
...	...	...	...	...	...	(S)	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges and gratuities to spouses of judges who die while in office	...	...	...	...
...	3,551,000	...	(392,345)	...	3,158,655	(S)	Contributions to employee benefit plans	3,158,655	...	...	3,133,095
...	858,000	...	...	...	858,000		Spending of proceeds from the disposal of surplus Crown assets	858,000	...	...	666,000
...	...	...	5,661	...	5,661	(S)	Appropriations not required for the current year	5,661	...	...	...
...	17,365,000	...	(386,684)	...	16,978,316		Total Program—Budgetary	16,611,762	366,554	...	15,667,273

Ministry Summary—Concluded

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	9,613,000	...	9,613,000	40	Tax Court of Canada			
...	...	...	236,000	40b	Program expenditures			
...	9,613,000	236,000	9,849,000	(S)	9,652,983	196,017	...	10,690,991
...	...	...	1,862	(S)	...	...	1,862	...
...	735,000	...	735,000	(S)	735,000	...	...	539,000
...	10,348,000	236,000	10,585,862		10,387,983	196,017	1,862	11,229,991
...	749,541,944	11,266,023	750,925,644		743,066,944	7,829,734	28,966	735,746,210

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(U) Treasury Board Vote 5—Government contingencies.

Source of authorities						Disposition of authorities						
Available from previous years	As shown in			Adjustments and transfers			Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates		Transfers between ministries	Transfers within ministry	Statutory adjustments						Amounts credited to the vote
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
							Department					
							Operating					
...	40,731,000	172,862	...	272,644	Legal services	42,797,510	(1,621,004)	...	37,141,733	
...	92,191,000	1,844,949	...	(15,080,901)	Litigation services	73,704,029	5,251,019	...	64,905,898	
...	8,594,000	352,227	Legislative services	8,971,301	(25,074)	...	8,781,038	
...	20,559,100	4,151,547	...	1,019,901	Legal policy and program development	25,044,518	686,030	...	29,621,858	
...	25,987,000	2,507,355	...	16,019,746	...	461,711	Administration	46,390,728	(1,431,243)	16,327	37,836,303	
...	188,062,100	8,676,713	...	2,583,617	...	461,711	Total—Operating	196,908,086	2,859,728	16,327	178,286,830	
							Capital					
...	251,000	6,615	...	841,800	Legal services	448,036	651,379	...	661,799	
...	2,377,000	154,000	...	(976,970)	Litigation services	3,049,410	(1,495,380)	...	3,091,122	
...	15,000	154,023	Legislative services	202,216	(33,193)	...	338,573	
...	499,000	17,126	...	(386,672)	Legal policy and program development	303,819	(174,365)	...	785,216	
...	977,000	752,768	...	3,507,434	...	5,237,202	Administration	3,415,038	1,822,164	...	2,081,834	
...	4,119,000	930,509	...	3,139,615	Total—Capital	7,418,519	770,605	...	6,958,544	
							Transfer payments					
...	264,906,844	1	...	(5,723,232)	Legal policy and program development	257,749,412	1,434,201	...	278,925,012	
							Departmental Summary					
...	40,982,000	179,477	...	1,114,444	Legal services	43,245,546	(969,625)	...	37,803,532	
...	94,568,000	1,998,949	...	(16,057,871)	Litigation services	76,753,439	3,755,639	...	67,997,020	
...	8,609,000	506,250	Legislative services	9,173,517	(58,267)	...	9,119,611	
...	285,964,944	4,168,674	...	(5,090,003)	Legal policy and program development	283,097,749	1,945,866	...	309,332,086	
...	26,964,000	3,260,123	...	19,527,180	...	461,711	Administration	49,805,766	390,921	16,327	39,918,137	
...	457,087,944	9,607,223	461,711	Total Department—Budgetary	462,076,017	5,064,534	16,327	464,170,386	
							Canadian Human Rights Commission					
...	17,382,000	859,800	112,627	...	40,490	...	Operating	17,533,226	860,427	1,264	18,349,933	
...	200,000	54,000	Capital	486,580	(232,580)	...	376,380	
...	17,582,000	913,800	112,627	...	40,490	...	Total Program—Budgetary	18,019,806	627,847	1,264	18,726,313	

Public Accounts, 1993-94											
JUSTICE 14.7											
PUBLIC ACCOUNTS, 1993-94											
Source of authorities											
Disposition of authorities											
Adjustments and transfers											
As shown in											
Transfers between ministries											
Transfers within ministry											
Statutory adjustments											
Amounts credited to the vote											
Total available for use											
Used in the current year											
Variance under or (over)											
Available for use in subsequent years											
Used in the previous year											
Department											
Operating											
Legal services											
Litigation services											
Legislative services											
Legal policy and program development											
Administration											
Total—Operating											
Capital											
Legal services											
Litigation services											
Legislative services											
Legal policy and program development											
Administration											
Total—Capital											
Transfer payments											
Legal policy and program development											
Departmental Summary											
Legal services											
Litigation services											
Legislative services											
Legal policy and program development											
Administration											
Total Department—Budgetary											
Canadian Human Rights Commission											
Operating											
Capital											
Total Program—Budgetary											

Programs by Activity—Continued

Source of authorities														Disposition of authorities			
Available from previous years	Adjustments and transfers										Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year			
	As shown in		Transfers between ministries		Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use									
	Main Estimates	Supplementary Estimates															
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$				
Commissioner for Federal Judicial Affairs																	
Operating																	
...	4,438,000	150,000	...	...	(90,642)	...	...	4,497,358	Administration	4,493,732	3,626	...	4,359,542
...	424,000	206,000	...	...	(14,417)	...	...	615,583	Canadian Judicial Council	552,068	63,515	...	412,656
...	171,054,000	...	...	...	...	(10,050,217)	...	161,003,783	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	161,003,783	...	...	156,167,354
...	175,916,000	356,000	...	...	(105,059)	(10,050,217)	...	166,116,724	Total—Operating	166,049,583	67,141	...	160,939,552		
Capital																	
...	22,000	153,000	...	...	90,642	...	...	265,642	Administration	265,642	...	...	100,258
...	2,000	...	...	...	14,417	...	...	16,417	Canadian Judicial Council	16,417	...	...	16,359
...	24,000	153,000	...	...	105,059	...	...	282,059	Total—Capital	282,059	...	...	116,617
Transfer payments																	
...	12,000	...	...	...	...	...	...	12,000	Administration	6,000	6,000	...	12,000
...	31,395,000	...	...	...	...	(212,625)	...	31,182,375	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	31,182,375	...	...	28,792,166
...	31,407,000	...	...	...	...	(212,625)	...	31,194,375	Total—Transfer payments	31,188,375	6,000	...	28,804,166
Program Summary																	
...	4,472,000	303,000	...	...	...	...	...	4,775,000	Administration	4,765,374	9,626	...	4,471,800
...	426,000	206,000	...	...	...	...	...	632,000	Canadian Judicial Council	568,485	63,515	...	429,015
...	202,449,000	...	...	...	...	(10,262,842)	...	192,186,158	Judges' salaries, allowances and annuities; and annuities to spouses and children of judges	192,186,158	...	...	184,959,520
...	207,347,000	509,000	...	...	...	(10,262,842)	...	197,593,158	Total Program—Budgetary	197,520,017	73,141	...	189,860,335	
Federal Court of Canada																	
Operating																	
...	31,706,000	...	...	...	...	80,513	...	31,786,513	Registry of the Federal Court of Canada	28,893,751	2,883,249	9,513	23,330,021
Capital																	
...	1,357,000	...	...	...	...	...	...	1,357,000	Registry of the Federal Court of Canada	2,974,540	(1,617,540)	...	4,384,587
...	33,063,000	...	...	...	...	80,513	...	33,143,513	Total Program—Budgetary	31,868,291	1,265,709	9,513	27,714,608

Law Reform Commission of Canada									
...
Activities not required for the current year									
Total Program—Budgetary									
1,868,760									
Offices of the Information and Privacy Commissioners of Canada									
Operating	2,691,000	...	32,000	...	...	2,723,000	...	2,497,555	225,445
Information Commissioner	2,677,000	...	38,000	...	...	2,715,000	...	2,643,737	71,263
Privacy Commissioner	1,224,000	...	...	...	...	1,224,000	...	1,135,955	88,045
Administration	6,592,000	...	70,000	...	...	6,662,000	...	6,277,247	384,753
Total—Operating	...	...	...	...	...	...	...	...	...
Capital	2,000	...	...	...	...	2,000	...	84,185	(82,185)
Information Commissioner	2,000	...	...	...	...	2,000	...	80,954	(78,954)
Privacy Commissioner	153,000	...	...	...	...	153,000	...	140,682	12,318
Administration	157,000	...	...	...	...	157,000	...	305,821	(148,821)
Total—Capital	...	...	...	...	...	...	...	...	...
Program Summary									
Information Commissioner	2,693,000	...	32,000	...	...	2,725,000	...	2,581,740	143,260
Privacy Commissioner	2,679,000	...	38,000	...	...	2,717,000	...	2,724,691	(7,691)
Administration	1,377,000	...	...	...	...	1,377,000	...	1,276,637	100,363
Total Program—Budgetary	6,749,000	...	70,000	...	...	6,819,000	...	6,583,068	235,932
6,508,544									
Supreme Court of Canada									
Operating	2,134,000	...	...	...	...	1,992,744	...	1,992,744	...
Judges' salaries, allowances and annuities to spouses and children of judges and	13,301,000	...	...	...	...	13,306,661	...	12,099,495	1,207,166
gratuities to spouses of judges who die while in office	15,435,000	...	...	...	...	15,299,405	...	14,092,239	1,207,166
Administration	513,000	...	...	...	...	513,000	...	1,353,612	(840,612)
Total—Operating	...	...	...	...	...	...	...	...	...
Capital	...	...	...	...	...	...	...	...	...
Administration	1,417,000	...	...	...	...	1,165,911	...	1,165,911	...
Transfer payments	...	...	...	...	...	...	...	...	...
Judges' salaries, allowances and annuities to spouses and children of judges and	...	...	...	...	...	...	...	...	...
gratuities to spouses of judges who die while in office	...	...	...	...	...	...	...	...	...
Total—Capital	...	...	...	...	...	...	...	...	...
1,175,034									
1,179,828									

Available from previous years	Source of authorities				Adjustments and transfers				Disposition of authorities			
	As shown in				Transfers							
	Main Estimates		Supplementary Estimates		Transfers between ministries		Transfers within this ministry		Statutory adjustments		Total available for use	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	10,800	...	...	...	...	...	...	...	...	10,800	...	6,000
...	16,245	...	...	...	...	...	...	...	...	16,245	...	18,050
...	15,818	...	...	...	...	...	...	...	...	15,818	...	17,575
...	1,350	...	...	...	...	...	...	...	...	1,350	...	1,500
...	64,800	...	...	...	...	...	...	...	...	64,800	...	72,000
...	492,273	...	...	...	...	...	...	...	...	474,746	17,527	429,320
...	27,652	...	...	...	...	...	...	...	...	1,800	25,852	30,750
...	14,535	...	...	...	...	...	...	...	...	14,535	...	16,150
...	8,550	...	...	...	...	...	...	...	...	8,550	...	9,500
...	10,260	...	...	...	...	...	...	...	...	10,260	...	11,400
...	31,500	...	...	...	...	...	...	...	...	31,500	...	35,000
...	274,500	...	...	...	...	...	...	...	...	274,500	...	305,000
...	9,000	...	...	...	...	...	...	...	...	9,000	...	10,000
...	...	...	1	...	...	1,300,000	...	...	...	1,270,000	30,001	...
...
...	977,283	1	...	1,300,000	...	2,277,284	...	...	...	2,203,904	73,380	962,245
Contributions												
Legal policy and program development												
...	86,952,480	...	...	...	...	1,792,379	...	...	...	88,740,192	4,667	86,558,865

Transfer Payments—Concluded

Source of authorities										Disposition of authorities			
Available from previous years	As shown in				Adjustments and transfers				Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments								
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	2,174,220	...	...	(2,174,220)	...	...	Contributions to the provinces and territories in support of programs and services for victims of crime	...	...	...	...	9,914,307	
...	158,282,000	...	...	(1,300,000)	...	156,982,000	Contributions to the provinces and territories in respect of agreements approved by the Governor in Council for the cost-sharing of juvenile justice services under the <i>Young Offenders Act</i>	156,126,823	855,177	...	...	157,991,819	
...	111,150	...	...	(91,122)	...	20,028	Fund to encourage experimental and research work in legal aid	20,000	28	...	...	50,000	
...	206,910	...	...	...	...	206,910	Summer exchange program between civil and common law students	206,910	...	...	...	229,261	
...	59,850	...	...	...	...	59,850	Canadian Association of Provincial Court Judges	59,850	...	...	...	66,500	
...	1,096,268	...	...	290,348	...	1,386,616	Criminal Law Reform Fund	1,157,564	229,052	...	...	947,718	
...	3,865,860	...	...	340,132	...	4,205,992	Native courtworkers program and other Native projects	4,174,717	31,275	...	...	4,265,400	
...	177,084	...	...	(10,478)	...	166,606	Consultation and Development Fund	130,824	35,782	...	...	185,316	
...	76,010	...	...	...	...	76,010	University of Ottawa Legislative Drafting Program	76,010	...	...	...	84,455	
...	31,464	...	...	12,956	...	44,420	Canadian Society of Forensic Science	44,420	...	...	...	45,582	
...	178,164	...	...	...	...	178,164	Public Law Research and Education Fund	127,568	50,596	...	...	193,986	
...	1,568,070	...	...	(236,627)	...	1,331,443	Public Legal Education and Information Fund	1,264,883	66,560	...	...	1,501,147	
...	2,029,500	...	...	...	...	2,029,500	Aboriginal Justice Initiative Funds	1,957,447	72,053	...	...	2,250,714	
...	1,158,931	...	...	...	...	1,158,931	Family support and enforcement	1,143,300	15,631	...	...	515,296	
...	315,000	...	...	...	...	315,000	Harbour Centre Campus of Simon Fraser University	315,000	...	...	...	350,000	
...	5,646,600	...	...	(5,646,600)	...	...	Contributions to the provinces and territories for the Firearms Program	...	...	...	...	...
...	...	...	...	...	...	...	Items not required for the current year	...	...	...	...	12,812,401	
...	263,929,561	...	...	(7,023,232)	...	256,906,329	Total—Contributions	255,545,508	1,360,821	...	...	277,962,767	
...	264,906,844	1	...	(5,723,232)	...	259,183,613	Total Department	257,749,412	1,434,201	...	...	278,925,012	

Commissioner for Federal Judicial Affairs

Grants

Administration

Gratuity to the Honourable C Rhodes Smith in recognition of his service as Chief Justice of the Supreme Court of Manitoba

...	12,000	12,000	...	6,000	6,000	...	12,000
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Judges' salaries, allowances and annuities;

and annuities to spouses and children of judges

(S) Gratuities to a surviving spouse of a judge who dies while in office, in an amount equal to one-sixth of the annual salary payable to the judge at the time of his death

...	146,000	87,929	233,929	...	233,929	...	155,800
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...	31,249,000	(300,554)	30,948,446	...	30,948,446	...	28,636,366
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...	31,395,000	(212,625)	31,182,375	...	31,182,375	...	28,792,166
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Program Summary by Activity

Administration

Judges' salaries, allowances and annuities; and annuities to spouses and children of judges

...	12,000	12,000	...	6,000	6,000	...	12,000
-----	--------	-----	-----	--------	-----	-------	-------	-----	--------

...	31,395,000	(212,625)	31,182,375	...	31,182,375	...	28,792,166
-----	------------	-----	-----	-----------	------------	-----	------------	-----	------------

...	31,407,000	(212,625)	31,194,375	...	31,188,375	...	28,804,166
-----	------------	-----	-----	-----------	------------	-----	------------	-----	------------

Supreme Court of Canada

Grants

Judges' salaries, allowances and annuities,

and annuities to spouses and children of judges

(S) Annuities under the *Judges Act*

...	1,417,000	(251,089)	1,165,911	...	1,165,911	...	1,179,828
-----	-----------	-----	-----	-----------	-----------	-----	-----------	-----	-----------

...	1,417,000	(251,089)	1,165,911	...	1,165,911	...	1,179,828
-----	-----------	-----	-----	-----------	-----------	-----	-----------	-----	-----------

...	297,730,844	1	...	(5,723,232)	291,543,899	...	290,103,698	...	308,909,006
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(S) Statutory transfer payment.

Department

	Current year	Previous year
	\$	\$
Canadian Human Rights Commission		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments of Prior Year's Payables at Year End	35,739	...
Proceeds from sales—		
Proceeds from the disposal of surplus Crown assets	1,490	...
Other non-tax revenue	...	19,525
Total Program	37,229	19,525
Commissioner for Federal Judicial Affairs		
Non-Tax Revenue—		
Other non-tax revenue—		
Judges' Public Service Superannuation Account deductions	7,803,813	7,438,032
Total Program	7,803,813	7,438,032
Federal Court of Canada		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	49,719	28,113
Adjustments of Prior Year's Payables at Year End	117,862	36,219
	167,581	64,332
Services and service fees—		
Federal Court fees	1,003,770	875,551
Court costs	...	15,700
	1,003,770	891,251
Proceeds from sales—		
Proceeds from the disposal of surplus Crown assets	9,513	...
Other non-tax revenue	9,354	67
Total Program	1,190,218	955,650

	Current year		Previous year	
	\$	\$	\$	\$
Offices of the Information and Privacy Commissioners of Canada				
Non-Tax Revenue—				
Refunds of previous years' expenditure—				
Refunds of previous years' expenditure	350	1,098		20,167
Adjustments of Prior Year's Payables at Year End	1,438	1,611		195,055
Recovery of overpayment of salaries	...	12,482		215,222
Other non-tax revenue	1,788	15,191		345,183
38	38	90		...
Total Program	1,826	15,281		...
12,542				7,524
Supreme Court of Canada				
Tax Revenue—				
Goods and services tax	1,776	2,284		7,524
Total Tax Revenue	1,776	2,284		567,929
14,404				7,524
Non-Tax Revenue—				
Refunds of previous years' expenditure—				
Refunds of previous years' expenditure	13,091	21,149		3,290,216
Adjustments of Prior Year's Payables at Year End	55,909	2,604		699,769
Services and service fees—				
Photocopies	69,000	23,753		2,456,978
Filing fees	8,242	11,851		139,467
Sale of videos	17,940	16,405		8,628,003
Other non-tax revenue	188	...		14,129,880
26,370		28,256		14,389,786
Proceeds from sales—				
Sale of Supreme Court Bulletin	14,985	16,942		1,508,639
Sale of reasons for judgment	74,109	56,525		1,396,793
Proceeds from the disposal of surplus Crown assets	5,661	...		2,456,978
Sundries	2,978	2,967		139,467
Other non-tax revenue—				
Judges' contributions towards annuities	97,733	76,434		8,628,003
Sundries	66,892	61,548		14,129,880
74,160		70,241		14,389,786
Total Non-Tax Revenue	267,263	198,684		14,417,046
Total Program	269,039	200,968		14,417,046
Ministry Summary				
Tax Revenue—				
Goods and services tax	14,549	27,260		27,260
Total Tax Revenue	14,549	27,260		567,929
Non-Tax Revenue—				
Refunds of previous years' expenditure	1,508,639	3,290,216		3,290,216
Privileges, licences and permits	1,396,793	699,769		699,769
Services and service fees	2,456,978	2,456,978		2,456,978
Proceeds from sales	139,467	83,958		83,958
Other non-tax revenue	8,628,003	8,163,374		8,163,374
Total Non-Tax Revenue	14,129,880	14,389,786		14,389,786
Total Ministry	14,144,429	14,417,046		14,417,046

SECTION 15

1993-94

PUBLIC ACCOUNTS

National Defence

Department

Emergency Preparedness Canada

CONTENTS

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Program objectives and activity descriptions	15.2
Ministry summary	15.4
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Details of amounts credited to the vote	15.11
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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Department

Objective

To deter the use of force or coercion against Canada and Canadian interests and to be able to respond adequately should deterrence fail.

Activity Description

Maritime forces

This element encompasses the creation and maintenance of general-purpose regular and reserve maritime forces designed primarily to fulfil the missions of defending, in conjunction with US and NATO forces, the maritime approaches to North America and the sea areas vital to NATO; and conducting in conjunction with US Forces, surveillance to detect, track and identify strategic submarine forces threatening North America. The forces raised for these purposes have the inherent capabilities necessary to fulfil the other missions assigned, namely: protecting Canadian territory, rights and interests against external maritime challenges; assisting other Government departments and agencies in enforcing Canadian laws and regulations in maritime areas under Canadian jurisdiction; contributing maritime forces to international arrangements to prevent or contain conflicts outside the NATO area; and contributing to national development.

Land forces in Canada

This element encompasses the creation and maintenance of general-purpose regular and reserve land forces designed primarily to fulfil, concurrently, the two missions of defending, in conjunction with US Forces, against hostile military lodgement in North America; and providing, in an emergency, additional land forces for the defence

of Europe within the framework of agreed NATO commitments. The forces raised for these purposes have the inherent capabilities necessary to fulfil the other missions assigned, namely: promoting international stability by contributing to peace-keeping activities in co-operation with other members of the international community; supplementing and supporting the civilian authorities in maintaining surveillance and preserving control over and security within the national territory of Canada; assisting civilian authorities in the event of emergency or disaster; and contributing to national development.

Air forces in Canada

This element encompasses the creation and maintenance of general-purpose regular and reserve air forces designed primarily to fulfil, concurrently, the two missions of defending, in conjunction with US Forces against aerospace attack on North America; and providing in an emergency, additional general-purpose air forces for the defence of Europe within the framework of agreed NATO commitments. It includes, as well, the provision of an air transport system to support military commitments in Canada and abroad, tactical helicopter forces to support the needs of the land forces in Canada, maritime air forces to support Canada's maritime forces, and search and rescue forces. The forces raised for these purposes have the inherent capabilities necessary to fulfil the other missions assigned, namely: supplementing and supporting the civilian authorities in maintaining surveillance and preserving control over the Canadian airspace, assisting civilian authorities in the event of emergency or disaster and contributing to national development.

Canadian forces in Europe

This element encompasses the creation and maintenance of military forces in Europe in order to prevent or contain armed attack against the European NATO area. It involves the three missions of providing land forces, air forces and national command and support of all Canadian forces which would, in an emergency, serve in Europe.

Communication services

This element encompasses the creation and maintenance of forces designed to provide information handling services in the form of strategic communications in support of the Canadian Forces and Emergency Government (EMGOV) tasks. In addition, communications research and high frequency direction-finding facilities are provided.

Personnel support

This element encompasses the provision of services required for the personnel development (recruitment, individual training, military and civilian official languages training, and education), personnel management (administration, career assessment, human resource planning and control), health services (medical, dental), and personnel services (compensation, benefits, amenities, physical fitness, dependant education and pastoral support).

Material support

This element encompasses the provision of supply, procurement, storage, quality assurance, equipment engineering and maintenance, construction engineering and real property management, research and development, logistics doctrine and operations.

This element encompasses the formulation and recommendation of defence objectives and policy options and the development of clear authoritative expressions of Government approved defence policy to provide overall direction for developmental planning in the Department and the management of the Defence Services Program. Equally important, is the command and control function, within which the detailed operational, materiel, personnel and financial preparations are made for times of crisis or war. This function also embodies the exercise of command and control of the "day-to-day" operations of the Canadian Forces by the Chief of Defence Staff or delegated subordinate commanders. With respect to the more general

management services, this element includes the development, and general direction of management information systems, consulting, audit, evaluation, financial and accounting services within the Department, that are consistent with legislative and regulatory requirements and authority.

Emergency Preparedness Canada

Objective

To contribute to and ensure an adequate and reasonably uniform level of emergency preparedness throughout Canada.

Activity Description

Emergency Preparedness Canada

Working with other federal departments and agencies and with other levels of Government and in accordance with international arrangements, undertakes a program of coordinated planning, policy development, policy implementation, training and communications in the area of emergency preparedness and response; provides administrative and corporate support services to this end.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Department	Disposition of authorities		
	Main Estimates	Supplementary Estimates	\$					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$				\$	\$	\$
...	8,175,466,000	...	...	8,175,466,000	1	Operating expenditures	8,150,874,115	24,591,885	...	8,069,151,392
...	2,853,025,446	...	...	2,853,025,446	5	Capital expenditures				
...	...	...	(72,333,284)	(72,333,284)		Amount of previous year's overexpenditure paid in current year				
...	2,853,025,446	...	(72,333,284)	2,780,692,162		Total—Vote 5	2,831,873,003	(51,180,841)	...	2,847,264,277
...	235,213,554	...	...	235,213,554	10	Grants and contributions	192,575,915	42,637,639	...	200,808,539
...	51,100	...	(9,212)	41,888	(S)	Minister of National Defence—Salary and motor car allowance	41,888	...	...	51,100
...	70,534	...	1,429	71,963	(S)	Pensions and annuities paid to civilians	71,963	...	...	70,673
...	553,504,366	...	81,529,930	635,034,296	(S)	Military pensions	635,034,296	...	...	641,595,121
...	152,669,000	...	4,219,000	156,888,000	(S)	Contributions to employee benefit plans	156,888,000	...	...	129,184,000
...	...	...	37,767,350	37,767,350	(S)	Spending of proceeds from the disposal of surplus Crown assets	34,974,368	...	2,792,982	...
...	...	...	745,490	745,490	(S)	Court awards	745,490	...	...	1,800
...	...	...	...	...		Appropriations not required for the current year	...	...	...	39,729
...	11,970,000,000	...	51,920,703	12,021,920,703		Total budgetary	12,003,079,038	16,048,683	2,792,982	11,888,166,631
L11c Authorization for working capital advance account as established by Vote L20b, <i>Appropriation Act No. 1, 1976</i> : Limit \$100,000,000.										
71,065,848	...	...	...	71,065,848	L15	(Net)	4,440,953	...	66,624,895	(3,145,582)
13,086,217	...	...	...	13,086,217		Loans in respect of housing projects, <i>Special Appropriation Act, 1963</i> : Limit \$37,000,000.	...	...	...	...
84,152,065	...	...	...	84,152,065		(Gross)	...	...	13,086,217	...
...	...	...	...	...		Total non-budgetary	4,440,953	...	79,711,112	(3,145,582)
...	11,970,000,000	...	51,920,703	12,021,920,703		Total Department—Budgetary	12,003,079,038	16,048,683	2,792,982	11,888,166,631
84,152,065	...	...	...	84,152,065		Non-budgetary	4,440,953	...	79,711,112	(3,145,582)

Emergency Preparedness Canada

15	12,099,000	...	...	12,099,000 (10,000)	...	...	12,099,000 (10,000)	Operating expenditures Transfer to Vote 20	15	...	11,532,345
	12,099,000	...	...	12,089,000	...	...	12,089,000	Total—Vote 15	10,708,107	1,380,893	...
20	6,140,700	...	...	6,140,700	...	...	6,140,700	Grants and contributions			
20b	...	11,969,983	...	11,969,983	...	...	11,969,983	Transfer of \$10,000 from National Defence Vote 15			
	...	...	10,000	10,000	...	...	10,000	Transfer from Vote 15			
	6,140,700	11,969,983	10,000	18,120,683	...	...	18,120,683	Total—Vote 20	17,982,165	138,518	14,180,429
(S)	...	...	3,211	3,211	...	...	3,211	Spending of proceeds from the disposal of surplus Crown assets	1,179	...	2,032
(S)	690,000	...	...	690,000	...	...	690,000	Contributions to employee benefit plans	690,000	...	611,000
	18,929,700	11,969,983	3,211	30,902,894	...	...	30,902,894	Total Program—Budgetary	29,381,451	1,519,411	26,323,774
	11,988,929,700	11,969,983	51,923,914	12,052,823,597	...	...	12,052,823,597	Total Ministry— Budgetary	12,032,460,489	17,568,094	11,914,490,405
84,152,065	...	...	...	84,152,065	...	...	84,152,065	Non-budgetary	4,440,953	...	(3,145,582)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

Programs by Activity

[illegible]

Departmental Summary

...	2,526,124,000	...	...	...	5,251,424	...	2,531,375,424	...	2,670,626,943	(139,251,519)	...	2,457,846,088
...	2,353,201,000	...	...	...	30,344,416	...	2,383,545,416	...	2,335,031,000	48,514,416	...	2,081,045,000
...	2,955,839,446	...	...	...	51,805,797	...	3,007,645,243	...	3,063,583,000	(55,937,757)	...	3,128,950,000
...	851,917,000	...	...	...	8,590,545	...	860,507,545	...	454,417,000	406,090,545	...	1,044,827,000
...	458,932,000	...	...	...	6,472,982	...	465,404,982	...	464,398,000	1,006,982	...	432,700,000
...	1,259,270,000	...	...	...	(75,201,860)	...	1,184,068,140	...	1,374,980,180	(190,912,040)	...	1,262,948,004
...	849,392,000	...	...	...	15,613,010	...	865,005,010	...	893,676,000	(28,670,990)	...	801,287,000
...	715,324,554	...	...	...	9,044,389	...	724,368,943	...	746,366,915	(24,790,954)	2,792,982	678,563,539
84,152,065	...	...	...	...	...	...	84,152,065	...	4,440,953	...	79,711,112	(3,145,582)
...	11,970,000,000	...	...	...	51,920,703	...	12,021,920,703	...	12,003,079,038	16,048,683	2,792,982	11,888,166,631
84,152,065	...	...	...	...	...	...	84,152,065	...	4,440,953	...	79,711,112	(3,145,582)
Emergency Preparedness Canada												
...	11,895,000	...	...	(10,000)	3,211	...	11,888,211	...	10,754,354	1,131,825	2,032	11,461,339
...	894,000	...	...	...	...	...	894,000	...	644,932	249,068	...	682,006
...	6,140,700	11,969,983	...	10,000	...	...	18,120,683	...	17,982,165	138,518	...	14,180,429
...	18,929,700	11,969,983	...	...	3,211	...	30,902,894	...	29,381,451	1,519,411	2,032	26,323,774
...	11,988,929,700	11,969,983	...	...	51,923,914	...	12,052,823,597	...	12,032,400,489	17,568,094	2,795,014	11,914,490,405
84,152,065	...	...	...	...	...	...	84,152,065	...	4,440,953	...	79,711,112	(3,145,582)

Transfer Payments

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments and transfers			Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use				
...	70,534	...	...	...	1,429	71,963	71,963	...	...	70,673
Department Grants										
Personnel support										
(S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan										
(Appropriation Act No. 4, 1968)										
Policy direction and management services										
Civil pensions and annuities:										
...	200	...	...	...	...	200	200	...	...	183
...	1,048	...	...	...	...	1,048	1,047	...	...	978
...	11,756	...	...	...	...	11,756	11,994	...	...	10,802
...	252,000	...	...	...	...	252,000	252,000	...	...	280,000
...	205,000	...	...	...	...	205,000	205,000	...	...	195,000
...	205,000	...	...	...	...	205,000	205,000	...	...	195,000
...	205,000	...	...	...	...	205,000	205,000	...	...	195,000
...	8,540	...	...	...	...	8,540	8,540	...	...	9,490
...	23,120	...	...	...	...	23,120	23,120	...	...	25,690
...	30,830	...	...	...	...	30,830	30,830	...	...	34,255
...	10,285	...	...	...	...	10,285	10,285	...	...	10,285
...	12,090	...	...	...	...	12,090	...	12,090	...	12,090
...	153,060	...	...	...	...	153,060	153,060	...	...	170,065
...	27,065	...	...	...	...	27,065	27,065	...	...	30,070
...	1,832,700	...	...	...	...	1,832,700	1,762,322	70,378	...	1,892,614
...	99,750	...	...	...	...	99,750	99,740	10	...	105,000
...	67,500	...	...	...	...	67,500	67,500	...	...	75,000
...	45,000	...	...	...	...	45,000	45,000	...	...	50,000
...	93,000	...	...	...	...	93,000	...	93,000	...	...
...
...	3,282,944	...	...	...	...	3,282,944	3,107,703	175,241	...	3,309,522
...	3,353,478	...	...	...	1,429	3,354,907	3,179,666	175,241	...	3,380,195
Total—Grants										

Contributions

Personnel support

(S) Payments under Parts I-IV of the
Defence Services Pension Continuation Act

(S) Payments under the *Supplementary Retirement Benefits Act*

Policy direction and management

services

NATO military budgets and agencies

NATO infrastructure—Capital expenditures

Mutual aid

Contributions to provinces and

municipalities for capital assistance

projects

Contributions under the defence industrial

research program

Contribution to the International Maritime

Satellite Organization

Contribution to the Civil Air Search

and Rescue Association

Military Training Assistance Program

Items not required for the current year

Transfer Payments—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	27,000	...	...	...	27,000	27,000	...	...	30,000
...	...	...	...	...	...	...	...	...	1,419,569
...	6,086,700	11,969,983	...	10,000	18,066,683	17,948,895	117,788	...	14,130,226
...	6,140,700	11,969,983	...	10,000	18,120,683	17,982,165	138,518	...	14,180,429
...	362,060,788	11,969,983	...	10,000	(96,602,354)	234,662,260	42,776,157	...	256,643,972

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

Department	Current year			Previous year	
	Estimates	Actual	\$	\$	
				Actual	Actual
Budgetary (respendable revenues)					
Maritime forces					
Deductions from members for rations, quarters and clothing	14,000,000	12,926,372	13,152,303		
Material and services provided to other					
Government departments	700,000	580,000	645,000		
Medical and dental services	50,000	48,301	53,950		
Provincial school grants and tuition fees	500,000	351,502	511,500		
Other recoveries	4,501,000	4,885,996	4,661,619		
	19,751,000	18,792,171	19,024,372		
Land forces in Canada					
Deductions from members for rations, quarters and clothing	34,000,000	40,537,000	35,501,000		
Material and services provided to other					
Government departments	60,000,000	49,643,315	59,460,222		
Medical and dental services	40,000	39,044	42,650		
Provincial school grants and tuition fees	700,000	495,171	743,412		
Other recoveries	6,668,000	7,259,450	7,647,716		
	101,408,000	97,973,980	103,395,000		
Air forces in Canada					
Deductions from members for rations, quarters and clothing	46,000,000	42,680,000	47,025,000		
Material and services provided to other					
Government departments	45,000,000	37,232,000	47,317,000		
Medical and dental services	1,600,000	1,319,625	1,503,450		
Provincial school grants and tuition fees	820,000	586,463	881,600		
Other recoveries	20,114,000	21,819,553	21,647,950		
	113,534,000	103,637,641	118,375,000		
Canadian forces in Europe					
Deductions from members for rations, quarters and clothing	7,000,000	510,000	7,853,000		
Material and services provided to other					
Government departments	94,000	78,000	101,000		
Medical and dental services	4,200,000	3,653,322	3,852,748		
Provincial school grants and tuition fees	44,000	30,931	47,500		
Other recoveries	1,671,000	1,813,916	2,016,752		
	13,009,000	6,086,169	13,871,000		
Communication services					
Deductions from members for rations, quarters and clothing	2,000,000	2,579,000	2,105,000		

	Current year			Previous year	
	Estimates	Actual	\$	\$	
				Actual	Actual
Budgetary (respendable revenues)					
Material and services provided to other					
Government departments	47,000,000	38,887,000	54,861,000		
Medical and dental services	600,000	555,688	901,775		
Other recoveries	880,000	955,232	1,044,225		
	50,480,000	42,976,920	58,912,000		
Personnel support					
Deductions from members for rations, quarters and clothing	15,000,000	15,132,000	16,645,000		
Material and services provided to other					
Government departments	1,000,000	827,000	1,012,000		
Medical and dental services	9,000,000	8,349,493	12,001,175		
Provincial school grants and tuition fees	449,000	315,649	482,750		
Other recoveries	4,302,000	4,663,993	5,633,075		
	29,751,000	29,288,135	35,774,000		
Material support					
Deductions from members for rations, quarters and clothing	2,000,000	2,105,000	1,838,000		
Material and services provided to other					
Government departments	64,000	54,000	69,000		
Medical and dental services	7,000	6,471	7,550		
Other recoveries	279,000	302,841	367,450		
	2,350,000	2,468,312	2,282,000		
Policy direction and management services					
Deductions from members for rations, quarters and clothing	3,200,000	2,102,000	1,685,000		
Material and services provided to other					
Government departments	26,000,000	16,547,000	22,726,000		
Medical and dental services	168,000	139,979	150,950		
Seconded personnel	...	...	12,144,497		
Provincial school grants and tuition fees	457,000	200,653	305,500		
Other recoveries	4,398,000	3,038,471	3,087,053		
	34,223,000	22,028,103	40,099,000		
Total Program—Budgetary	364,506,000	323,251,431	391,732,372		
Non-budgetary (respendable receipts)					
Working capital advance	...	735,653,147	720,936,899 ⁽¹⁾		
Total Department—Budgetary	364,506,000	323,251,431	391,732,372		
Non-budgetary	...	735,653,147	720,936,899 ⁽¹⁾		
Total Ministry—Budgetary	364,506,000	323,251,431	391,732,372		
Non-budgetary	...	735,653,147	720,936,899 ⁽¹⁾		

(1) Amends reporting in previous year's Public Accounts.

(1) Amends reporting in previous year's Public Accounts.

Revenue

Department	Current year		Previous year	
	\$		\$	
Tax Revenue—				
Goods and services tax	862,021		839,145	
Total Tax Revenue	862,021		839,145	
Non-Tax Revenue—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Canadian Forces housing projects	599,932		291,952	
Other accounts—				
Interest on loans to employees posted abroad	618,370		525,676	
Interest earned from funds on deposit with suppliers	1,766,949		1,162,469	
	2,985,251		1,980,097	
Refunds of previous years' expenditure—				
Refunds received after audit or adjustment of contracts				
and refunds of advance payments on contracts	46,840,515		60,224,739	
	37,767,350		...	
Proceeds from sales—				
Proceeds from the disposal of surplus Crown assets				
Other non-tax revenue—				
Includes payments received from United Nations in respect of peacekeeping operations and from provincial governments for humanitarian assistance provided	51,700,249		11,437,532	
Sale of non surplus material	233,129		112,379	
	51,933,378		11,549,911	
Total Non-Tax Revenue	139,526,494		73,754,747	
Total Department	140,388,515		74,593,892	

Emergency Preparedness Canada	Current year		Previous year	
	\$		\$	
Non-Tax Revenue—				
Refunds of previous years' expenditure—				
Refunds of previous years' expenditure	5,443		18,010	
Adjustments of Prior Year's Payables at Year End	101,776		111,121	
	107,219		129,131	
Proceeds from sales—				
Proceeds from the disposal of surplus Crown assets	3,211		...	
Total Non-Tax Revenue	110,430		129,131	
Total Program	110,430		129,131	
Ministry Summary				
Tax Revenue—				
Goods and services tax	862,021		839,145	
Total Tax Revenue	862,021		839,145	
Non-Tax Revenue—				
Return on investments	2,985,251		1,980,097	
Refunds of previous years' expenditure	46,947,734		60,353,870	
Proceeds from sales	37,770,561		...	
Other non-tax revenue	51,933,378		11,549,911	
Total Non-Tax Revenue	139,636,924		73,883,878	
Total Ministry	140,498,945		74,723,023	

⁽¹⁾ Interest unless otherwise indicated.

SECTION 16

1993-94 PUBLIC ACCOUNTS

National Health and Welfare

- Department
- Hazardous Materials Information
Review Commission
- Medical Research Council
- Patented Medicine Prices Review
Board

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Department

Departmental Administration Program

Objective

To provide direction, planning, policy development, advisory and administrative support services to the Department.

Activity Description*Departmental executive*

The departmental executive activity is responsible for the overall management of the Department. It consists of the offices of the Minister of National Health and Welfare and the Minister of State for Seniors, Deputy Minister, Senior Assistant Deputy Minister, AIDS Secretariat and Departmental Secretariat. In addition the activity provides secretariat services to the National Council of Welfare and the National Advisory Council on Aging.

Policy, planning and information

This activity supports the development and delivery of health and welfare programs by undertaking health and social policy research and analysis, developing and proposing health and social policies and programs, coordinating activities and providing advice on health and social policy issues, implementing and coordinating the strategic planning process within the Department, fostering and coordinating the development of national information systems on health and social environments and on health and social programs, developing and operating many of these information systems, coordinating the administration of the Access to Information and Privacy legislation in the Department, and coordinating activities and providing advice regarding the implementation of Canada's

Drug Strategy. The activity also contributes to Canada's health and social programs by placing these within the broader international context by developing Canada's position on international health and social policy issues; advising on bilateral relations with foreign governments; and fostering and coordinating opportunities for the exchange of information and expertise.

Corporate management

In addition to its internal management, the activity provides the Department with services in the areas of administration, informatics, facilities planning and management, financial resources management, communications and human resources.

Health Program**Objective**

To protect, preserve, and improve the health of the Canadian public; and to enhance amateur sport.

Activity Description*Food safety, quality and nutrition*

Undertakes a wide range of regulatory and non-regulatory initiatives to ensure that the Canadian food supply is safe, nutritious and of high quality. Conducts research and evaluates scientific data on foods, food constituents, micro-organisms and microbial toxins, additives, agricultural chemicals and contaminants, given their actual or proposed use and occurrence in the Canadian diet. Establishes manufacturing and product standards and nutrient guidelines. Promotes and enforces domestic and foreign food industry compliance with these standards. Promotes understanding by industry of food safety and nutrition, and understanding by the public of the safe handling and use of foods.

Drug safety, quality and efficacy

Ensures the timely acceptability for marketing in Canada of safe and effective drugs, their continued safety and effectiveness after evaluation and their judicious use. Conducts research into health hazards associated with the use of drugs. Establishes safety, quality and effectiveness standards and regulations. Evaluates products according to standards prior to their being placed on the market. Maintains surveillance to promote and enforce industry and product compliance with standards and regulations. Provides laboratory analysis to the Solicitor General. Provides information to health professionals to ensure the safe and effective use of drug products, and to consumers regarding drug safety. Monitors dangerous drug use and identifies abuse. Controls attempts to reduce the movement of dangerous drugs to the illicit market.

Environmental quality and hazards

Assesses and investigates the health effects of environmental pollutants. Assesses and controls medical devices, radiation sources and hazardous products. Monitors microbiological and chemical hazards associated with medical devices and promotes and enforces industry compliance with standards and regulations. Assesses the health effects of technological and sociological environments in conjunction with other organizational units in the Department.

National health surveillance

Measures changes in health and disease-risk factors in the Canadian population through applied epidemiological and laboratory microbiological studies and services, and disseminates such information throughout the health-care system, for the control and prevention of disease. Diagnoses and investigates disease outbreaks to minimize health

and economic impacts. Provides national reference services for categorically identifying disease-producing bacteria, viruses and parasites. Works to control and prevent the spread of HIV infection and reduce the health, social and economic impacts of HIV infections/AIDS.

Indian and northern health services

Ensures the availability of health services for the Inuit and Status Indian populations of Canada and residents of the Yukon Territory, and ensures access to them. Provides treatment services where necessary, a variety of community health services, hospital services in some areas, the National Native Alcohol and Drug Abuse Program and a variety of non-insured health benefits in addition to provincial, territorial and municipal health services for clientele.

Works with Indian communities so that they may assume responsibility and control of health programs in accordance with their own needs and priorities.

Maintains accountability on behalf of the Minister for funds supporting Indian health programs and for the overall results of these programs after transfers are completed. Retains responsibility for health facilities, non-community-based training and education programs, for example Indian and Inuit Health Careers and Schools of Dental Therapy, and specific responsibilities as negotiated in transfer agreements. Ensures provision of environmental health services to Indian bands across Canada through a formal agreement with Occupational and Environmental Health Services.

Health services and promotion

Provides programs and national leadership in health promotion by encouraging and assisting Canadians to adopt a way of life that enhances their physical, mental and social well-being. Promotes research and development of expertise in the health field by supporting the needs of the scientific community in the conduct of extramural research that culminates in improved health services. Provides leadership, professional and consultative services in the development, operation and change of health services afforded all Canadians including target groups with special needs.

Health insurance

Administers the *Canada Health Act*, which establishes criteria and conditions for federal contributions to the provinces and territories in support of insured health services and certain extended health care services. Monitors and assesses the compatibility of provincial and territorial health care insurance plans with the *Canada Health Act*. Provides payments to the provinces and territories in accordance with the *Canada Health Act* and as provided under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act*. Develops expertise in and provides assistance to health insurance plans and programs.

Occupational and environmental health services

Provides an occupational health and safety program for the Public Service of Canada under authority delegated by the Treasury Board. Provides environmental health services relating to common carriers, including passenger-carrying railway trains, ves-

sels and aircraft. Provides field quarantine officers for vessel inspection services and for any quarantine incident, to prevent the introduction into Canada of infectious or contagious diseases through the application of the *Quarantine Act* and Regulations through a formal agreement with the Health Protection Branch. Provides public health engineering function and laboratory services for all clientele. Provides environmental health services to Indian bands across Canada, and to all residents of the Yukon, through formal agreements; these resources are included under the Indian and Northern Health Services activity.

Health advisory services

Promotes health and safety in the field of aviation and reduces the risk of aircraft accidents due to human factors, through Civil Aviation Medicine. Co-operates with all levels of government to support health care and social service systems in times of peacetime disasters, and ensures that a mechanism is in place to assist the Canadian Government to respond to the health and social-services needs of foreign countries in times of peacetime disasters, through emergency services. Advises the Canada Employment and Immigration Commission (CEIC) on claimants' entitlement to sickness/maternity benefits, through the Medical Advisory Unit. Identifies immigrants, refugees and certain classes of visitors who are medically unfit for admission to Canada, ensures that those in need admitted to Canada have access to emergency health services, ensures that federal employees and dependents are medically fit for posting abroad, and assists them to remain healthy while serving abroad, through Immigration and Overseas Health Services.

Fitness and amateur sport

Provides core support to the infrastructure of the Canadian sport system through contributions to National Sport Organizations. Provides support to Canadian athletes in their endeavour to attain the highest possible level of achievement. Provides support to domestic sport programs designed to improve the range and quality of competitive opportunities for Canadians at all levels. Provides financial and technical support to various national organizations and agencies for the provision of programs and services that encourage participation in physical activity, as a means of enhancing the health, well-being and quality of life of Canadians. Provides financial and technical assistance to various national fitness and recreation organizations and agencies. Provides proactive leadership in setting national and international strategies, in bringing public and private sectors together at all levels in the development and implementation of programs and opportunities, and in enhancing the capacity for reaching target markets. Co-ordinates the development of strategies and policies that guide Canada's international sport and fitness relations and positions. Serves in a leadership role to protect and advance certain international sport and fitness issues. Provides support to encourage Canadians' participation in international sport and fitness organizations. Provides technical and administrative assistance programs to developing nations, enhancing Canada's profile abroad. Provides overall executive and strategic direction and communication on program initiatives through policy advice and guidance, planning, financial and administrative services, promotion and communications support services to ensure program resources are directed in an effective manner, and that more Canadians are aware of the benefits of sport and physical activity.

Program administration

Provides direction, management, planning, program-specific policy development, direct delivery support services, scientific support services and annual resources.

Social Program

Objective

To maintain and improve the income security of the people of Canada, and to develop, promote, and implement social welfare policies and programs which support and advance the well-being of the people of Canada.

Activity Description

Income security

Provides older Canadians, through the Canada Pension Plan and *Old Age Security Act*, a basic level of income to assist them to live in dignity (special income-tested provisions, such as the Guaranteed Income Supplement for pensioners with limited income and spouse's allowance for spouses of pensioners and for widows and widowers aged 60-64, are essential components of this activity). Provides income protection for disabled Canada Pension Plan contributors and their families. Assists financially survivors (widows, widowers and orphans) when the family has suffered a loss of income through the death of a Canada Pension Plan contributor. Assists families with the cost of child-rearing as part of Canada's overall child benefits system. Ensures that migrants to and from Canada are able to exercise social security rights they acquired in their countries of origin to the greatest extent possible, through international security agreements.

Cost-shared programs

Shares 50 percent of cost to the provinces and territories for providing social assistance to persons in need, and welfare services to persons in need or likely to become in need under the *Canada Assistance Plan Act* with the exception of Ontario, Alberta and British Columbia (non-equalization provinces) where such sharing applies up to an annual rate of growth in expenditures of 5 percent over the 1989-90 base year. Also shares 50 percent of cost to provinces and territories for providing comprehensive programs for the vocational rehabilitation of physically and mentally disabled persons under the *Vocational Rehabilitation of Disabled Persons Act*, and programs under the *Alcohol and Drug Treatment and Rehabilitation Agreement*. The activity, in conjunction with Employment and Immigration Canada is also responsible for the negotiation and management of agreements with the provinces and territories for the enhancement of the employability of social assistance recipients.

Social development

Provides contributions to social services organizations, schools of social work, individuals and other levels of Government for research and demonstration activities. Provides sustaining grants to national voluntary social service organizations. Provides consultative, informational and promotional services and financial support (including contribution programs) to governmental and non-governmental organizations concerned with specific issues and related social services, with the following areas of focus: persons with disabilities, family violence (child abuse, child sexual abuse, spousal abuse and elder abuse), child care, independent living centres and international and interprovincial adoptions. Provides contribution

may be expected and in fields or regions where research is not adequately developed; support for private sector-university collaboration in research; and support for symposia, international scientific activities and the exchange of scientists.

Administration

Scientific, technical and administrative support.

Patented Medicine Prices Review Board

Objective

To ensure that prices charged by patentees for patented medicines sold in Canada are, in the opinion of the Board, not excessive; and to monitor and report annually to Parliament on the price trends of all medicines and on the amount of pharmaceutical research and development done by patentees in Canada.

Activity Description

Patented Medicine Prices Review Board

The Patented Medicine Prices Review Board gathers information on the prices charged by patentees for patented medicines in Canada, analyses that data and takes action to reduce prices which are deemed to be excessive either informally, through voluntary compliance or formally, through hearings and the issuance of remedial orders. The Board also prepares an annual report to Parliament on pricing trends of all medicines and on research and development in the pharmaceutical industry in Canada.

Hazardous Materials Information System (WHMIS), filed by suppliers of, or employers using hazardous industrial materials, on the basis that disclosure would reveal confidential business information. Based upon advice from Health and Welfare Canada toxicologists, Commission staff also determine whether associated material safety data sheets and labels comply with the provisions of the *Hazardous Products Act*, Canada Labour Code and various provincial and territorial legislation concerning occupational health and safety. An exemption is valid for a three year period after which the claimant may re-apply. Affected parties have the right to appeal a screening officer's decision or order to an independent, tripartite appeal board set up in the province of appeal and administered by the Commission. In addition, the Commission is responsible for the security of confidential business information and may disclose it only for administration and enforcement of the Act or in the event of a medical emergency to persons who are bound to keep it confidential.

Medical Research Council

Objective

To improve the health of Canadians through the promotion and support of excellent basic, clinical and applied research in the health sciences.

Activity Description

Grants and scholarships

Grants in aid of operating and equipment requirements for research projects; direct support for a limited number of investigators and research trainees; incentives for the development of research in highly productive fields where major contributions

programs, designed to encourage groups of seniors and those who work with them to design and implement projects which contribute to their well-being, independence, quality of life and betterment of their communities. Provides coordination within the federal Government and with non-government organizations and communication of federal initiatives relating to children. Administers a contribution program designed to assist non-profit Canadian organizations in their efforts to respond internationally to the World Summit for Children Declaration and Plan of Action. Provides operational support to the Minister of State for Seniors and coordination of programs and policies for seniors across Canada.

Program administration

Provides direction, management, planning, and program-specific policy positions and advice for the Minister and senior managers.

Hazardous Materials Information Review Commission

Objective

To allow suppliers or employers involved with hazardous industrial materials to protect confidential business information concerning their products and at the same time to ensure that workers are provided with accurate safety and health information for these products.

Activity Description

Hazardous Materials Information Review Commission

The Commission is an independent agency charged with making decisions on claims for exemption from the reporting requirements of the Workplace

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments and transfers				
\$	\$	\$	\$		\$	\$	\$
...	81,943,000	...	...	1	...	...	...
...	...	3,492,500	...	1b	...	...	...
...	...	...	6,087,900		...	...	...
...	81,943,000	3,492,500	6,087,900		89,663,542	1,859,858	84,518,539
...	...	...	91,523,400		...	...	...
...	51,100	...	(5,931)	(S)	45,169	...	51,175
...	...	...	81,357	(S)	36,290	...	...
...	7,044,000	...	195,000	(S)	7,239,000	...	5,525,000
...	89,038,100	3,492,500	6,358,326		96,984,001	1,859,858	45,067
...
...	868,000,000	...	...	5	...	...	...
...	...	1	...	5b	...	...	...
...	...	...	1,674,099		851,087,814	18,586,286	818,676,929
...	868,000,000	1	1,674,099		...	...	...
...	57,113,000	...	...	10	...	...	...
...	...	(6,087,900)	(6,087,900)		...	...	...
...	...	(1,674,099)	(1,674,099)		...	...	...
...	57,113,000	...	(7,761,999)		49,151,776	199,225	37,689,427
...	346,215,000	...	...		...	...	...
...	33,228,000	...	...	15	...	...	...
...	13,948,800	...	...	15a	...	...	...
...	346,215,000	47,176,800	...	15b	390,118,229	3,273,571	348,479,086
...	...	...	393,391,800		...	...	...
...	7,023,000,000	91,000,000	118,090,000	(S)	7,232,090,000	...	8,306,561,000
...	...	...	885,000	(S)	32,915,000	...	24,799,000
...	32,030,000	...	188,446	(S)	138,308	...	50,138
...	...	...	46,929	(S)	46,929	...	137,438
...	8,326,358,000	138,176,801	113,122,475		8,555,548,056	22,059,082	50,138
...	...	...	8,577,657,276		...	...	9,536,342,880

Ministry Summary—Concluded

Source of authorities						Disposition of authorities						
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year		Lapsed or (overexpended)		Available for use in subsequent years	
	\$	\$	\$				\$	\$	\$	\$	\$	
...	6,984,000	...	...	6,984,000	40	6,670,381	313,619	...	6,652,378		
...	251,329,000	...	...	251,329,000	45	251,287,952	41,048	...	249,324,824		
...	...	...	1,603	1,603	(S)	1,365	...	238	...		
...	461,000	...	...	461,000	(S)	461,000	...	...	348,000		
...	...	...	370	370	(S)	370	...	...	3,095		
...	258,774,000	...	1,973	258,775,973		258,421,068	354,667	238	256,328,297			
Medical Research Council												
Operating expenditures												
Grants												
Spending of proceeds from the disposal of surplus												
Crown assets												
Contributions to employee benefit plans												
Collection agency fees												
Total Program—Budgetary												
Patented Medicine Prices Review Board												
Program expenditures												
Spending of proceeds from the disposal of surplus												
Crown assets												
Contributions to employee benefit plans												
...	251,000	...	...	251,000	(S)	251,000	...	...	211,000		
...	3,491,000	...	1,155	3,492,155		3,136,731	354,269	1,155	3,317,909			
...	36,508,831,600	(171,565,699)	165,551,994	36,502,817,895		36,465,112,297	37,606,384	99,214	38,298,181,864			
Total Program—Budgetary												
Total Ministry—Budgetary												

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) The breakdown of *Old Age Security Act* payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Programs by Activity

Source of authorities										Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers				Total available for use	Departmental Administration Program	Used in the current year	Variance under or (over)	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote					\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$	\$	Department	\$	\$	\$	\$	\$
...	10,534,100	2,298,700	...	...	305,947	181,381	(107,000)	13,213,128	Operating	13,213,128	...	...	...	11,433,251
...	14,161,000	333,000	...	...	1,125,392	36,342	(17,000)	15,638,734	Departmental executive Policy, planning and information	15,060,280	578,454	...	...	9,553,220
...	62,427,000	480,000	...	...	933,138	52,703	(2,384,000)	61,488,841	Corporate management	60,444,633	999,141	45,067	...	57,589,314
...	...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	...	2,455,438
...	(13,000)	...	...	...	(94,000)	...	107,000 ⁽¹⁾	...	Revenue credited to the vote: Departmental executive Policy, planning and information	...	...	...	...	...
...	(85,000)	...	...	...	68,000	...	17,000 ⁽²⁾	...	Corporate management	...	...	...	...	...
...	(1,360,000)	...	...	...	(1,024,000)	...	2,384,000 ⁽¹⁾	...	Total—Operating	88,718,041	1,577,595	45,067	...	81,031,223
...	85,664,100	3,091,700	...	...	1,314,477	270,426	...	90,340,703	Capital	...	...	...	...	...
...	13,000	...	...	...	206,184	...	...	219,184	Departmental executive Policy, planning and information	219,184	...	...	...	336,305
...	8,000	...	...	...	411,408	...	...	419,408	Corporate management	419,408	...	...	...	576,695
...	369,000	...	...	...	3,784,831	...	...	4,153,831	Activities not required for the current year	4,153,831	...	...	...	6,839,289
...	...	...	...	...	...	...	...	...	Total—Capital	4,792,423	...	...	...	27,697
...	390,000	...	...	...	4,402,423	...	...	4,792,423	Transfer payments	...	...	...	...	7,779,986
...	2,979,000	400,800	...	...	371,000	...	...	3,750,800	Policy, planning and information	3,473,537	277,263	...	...	1,283,505
...	5,000	...	...	...	...	...	...	5,000	Corporate management	...	5,000	...	...	...
...	2,984,000	400,800	...	...	371,000	...	...	3,755,800	Total—Transfer payments	3,473,537	282,263	...	...	1,283,505
...	...	...	...	...	...	...	...	...	Program Summary	...	...	...	...	...
...	10,534,100	2,298,700	...	...	418,131	181,381	...	13,432,312	Departmental executive Policy, planning and information	13,432,312	...	...	...	11,769,556
...	17,063,000	733,800	...	...	1,975,800	36,342	...	19,808,942	...	18,953,225	855,717	...	...	11,413,420

Programs by Activity—Continued

Source of authorities										Disposition of authorities									
Available from previous years	Adjustments and transfers				Total available for use	Used in the current year	Variance (over)	Available for use in subsequent years	Used in the previous year										
	As shown in	Transfers between ministries	Transfers within this ministry	Statutory adjustments						Amounts credited to the vote									
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$										
...	61,441,000	460,000	...	3,693,969	52,703	...	65,647,672	Corporate management Activities not required for the current year	64,598,464	1,004,141	45,067	...	64,428,603						
...	...	...	...	...	...	...	...	...	...	...	...	...	2,483,135
...	89,038,100	3,492,500	...	6,087,900	270,426	...	98,888,926	Total Program—Budgetary	96,984,001	1,859,858	45,067	...	90,094,714						
Health Program																			
Operating																			
...	55,049,000	...	...	588,474	467,766	...	56,105,240	Food safety, quality and nutrition	56,105,240	...	...	...	47,172,197	
...	58,891,000	...	...	8,004,761	(140,074)	...	66,755,687	Drug safety, quality and efficacy	64,040,530	2,715,157	...	...	62,488,754		
...	38,985,000	...	...	522,100	(149,697)	...	39,357,403	Environmental quality and hazards	36,946,324	2,411,079	...	...	31,637,729		
...	22,272,000	...	...	5,889,235	119,900	...	28,281,135	National health surveillance	28,281,135	...	...	...	22,583,730	
...	...	...	...	...	...	...	...	Indian and northern health services	558,495,393	12,204,837	...	...	510,165,013
...	583,674,000	...	...	(13,393,943)	420,173	...	570,700,230	Health services and promotion	38,016,623	...	...	...	31,354,212	
...	29,893,000	...	...	8,040,544	83,079	...	38,016,623	Health insurance	1,231,615	338,488	...	...	1,267,400		
...	1,645,000	...	...	(47,298)	(27,599)	...	1,570,103	Occupational and environmental health services	25,019,647	...	...	...	23,906,124	
...	21,364,000	...	...	3,462,873	192,774	...	25,019,647	Health advisory services	7,616,347	...	...	...	16,891,106	
...	21,017,000	...	...	(13,099,017)	(301,636)	...	7,616,347	Fitness and amateur sport	8,624,342	947,558	...	...	10,347,510		
...	9,686,000	...	...	17,700	(131,800)	...	9,571,900	Program administration	59,758,485	21,537	50,138	...	85,799,593				
...	57,554,000	1	...	1,838,170	437,989	...	59,830,160	Total—Operating	884,135,681	18,638,656	50,138	...	843,613,368						
...	900,030,000	1	...	1,674,099	1,120,375	...	902,824,475	Capital	...	...	...	...	...	
Capital																			
...	3,057,000	...	...	270,711	...	...	3,327,711	Food safety, quality and nutrition	3,327,711	...	...	...	4,303,921
...	2,202,000	...	...	610,398	...	...	2,812,398	Drug safety, quality and efficacy	2,812,398	...	...	...	2,291,310
...	3,429,000	...	...	1,335,208	...	...	4,764,208	Environmental quality and hazards	4,764,208	...	...	...	2,243,485
...	552,000	...	...	827,762	...	...	1,379,762	National health surveillance	1,379,762	...	...	...	1,304,708
...	...	...	...	...	...	...	...	Indian and northern health services	16,442,583	141,282	...	...	11,005,738
...	19,385,000	...	...	(2,801,135)	...	...	16,583,865	Health services and promotion	278,742	...	...	...	842,655
...	208,000	...	...	70,742	...	...	278,742	Health insurance	42,348	...	...	...	46,210
...	...	...	...	42,348	...	...	42,348	Occupational and environmental health services	957,487	...	...	...	1,252,981
...	1,170,000	...	...	(212,513)	...	...	957,487	...	...	...	...	...	...

...	541,000	...	(437,544)	...	103,456	Health advisory services	103,456	...	464,913
...	22,000	...	92,000	...	114,000	Fitness and amateur sport	108,427	5,573	45,330
...	26,547,000	...	(7,559,976)	...	18,987,024	Program administration	18,987,024	...	13,888,176
...	57,113,000	...	(7,761,999)	...	49,351,001	Total—Capital	49,204,146	146,855	37,689,427
Transfer payments									
...	15,000	298,000	...	...	313,000	Food safety, quality and nutrition	313,000	...	25,000
...	...	3,400,000	...	...	3,400,000	Drug safety, quality and efficacy	3,400,000	...	...
...	105,000	...	...	...	105,000	Environmental quality and hazards	105,000	...	...
...	...	5,000	...	...	5,000	National health surveillance	5,000	...	105,000
...	233,463,000	12,741,000	...	...	246,204,000	Indian and northern health services	244,101,691	2,102,309	210,260,714
...	35,421,000	23,388,000	...	...	58,809,000	Health services and promotion	57,661,454	1,147,546	51,678,700
...	7,023,000,000	91,000,000	...	118,090,000	7,232,090,000	Health insurance	7,232,090,000	...	8,306,561,000
...	77,211,000	7,344,800	...	...	84,555,800	Fitness and amateur sport	84,532,084	23,716	81,985,374
...	7,369,215,000	138,176,800	...	118,090,000	7,625,481,800	Total—Transfer payments	7,622,208,229	3,273,571	8,655,040,085
Program Summary									
...	58,121,000	298,000	...	467,766	59,745,951	Food safety, quality and nutrition	59,745,951	...	51,501,118
...	61,093,000	3,400,000	...	(140,074)	72,968,085	Drug safety, quality and efficacy	70,252,928	2,715,157	64,780,064
...	42,519,000	...	...	(149,697)	44,226,611	Environmental quality and hazards	41,815,532	2,411,079	33,986,214
...	22,824,000	5,000	...	119,900	29,665,897	National health surveillance	29,665,897	...	28,312,735
...	836,522,000	12,741,000	...	420,173	833,488,095	Indian and northern health services	819,039,667	14,448,428	731,431,465
...	65,522,000	23,388,000	...	83,079	97,104,365	Health services and promotion	95,956,819	1,147,546	83,875,567
...	7,024,645,000	91,000,000	...	118,062,401	7,233,702,451	Health insurance	7,233,363,963	338,488	8,307,874,610
...	22,534,000	...	...	192,774	25,977,134	Occupational and environmental health services	25,977,134	...	25,159,105
...	21,558,000	...	...	(301,636)	7,719,803	Health advisory services	7,719,803	...	17,356,019
...	86,919,000	7,344,800	...	17,700	94,241,700	Fitness and amateur sport	93,264,853	976,847	92,378,214
...	84,101,000	1	...	437,989	78,817,184	Program administration	78,745,509	21,537	99,687,769
...	8,326,358,000	138,176,801	...	119,210,375	8,577,657,276	Total Program—Budgetary	8,555,548,056	22,059,082	9,536,342,880
Social Program									
...	181,633,000	...	...	274,571	(90,406,906)	Operating	79,095,589	6,107,023	2,453
...	6,338,000	...	...	(88,970)	7,282,100	Income security	7,116,415	165,685	7,142,153
...	17,009,000	4,777,000	...	135,147	26,406,049	Cost-shared programs	23,464,839	2,941,210	21,510,460
...	4,852,000	...	...	110,758	(3,093,094)	Social development	5,659,596	...	16,899,792
...	...	...	...	...	...	Program administration	...	...	163

[illegible]

Medical Research Council										
...	7,342,000	...	...	1,973	...	7,343,973	...	6,847,840	495,895	238 6,752,623
...	103,000	...	...	...	...	103,000	...	285,276	(182,276)	... 250,850
...	251,329,000	...	...	...	...	251,329,000	...	251,287,952	41,048	... 249,324,824
Program Summary										
...	251,329,000	...	...	...	...	251,329,000	...	251,287,952	41,048	... 249,324,824
...	7,445,000	...	...	1,973	...	7,446,973	...	7,133,116	313,619	238 7,003,473
...	258,774,000	...	...	1,973	...	258,775,973	...	258,421,068	354,667	238 256,328,297
Patented Medicine Prices Review Board										
...	3,469,000	...	...	1,155	(33,224)	3,436,931	...	3,081,507	354,269	1,155 3,227,036
...	22,000	...	...	...	33,224	55,224	...	55,224	...	... 90,873
...	3,491,000	...	...	1,155	...	3,492,155	...	3,136,731	354,269	1,155 3,317,909
...	36,508,831,600	(171,565,699)	...	165,551,994	...	36,502,817,895	...	36,465,112,297	37,606,384	99,214 38,298,181,864

(1) The amount of revenue credited to the vote available for spending was increased during the year.

(2) The amount of revenue credited to the vote available for spending was reduced during the year.

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry					
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department									
Departmental Administration Program									
Grants									
...	274,000	...	...	...	274,000	246,948	27,052	...	265,625
...	1,100,000	...	...	61,000	1,161,000	1,160,789	211	...	...
...	70,000	...	...	10,000	80,000	80,000	...	...	90,000
...	1,444,000	...	...	71,000	1,515,000	1,487,737	27,263	...	355,625
Corporate management									
...	5,000	...	...	...	5,000	...	5,000	...	...
...	1,449,000	...	...	71,000	1,520,000	1,487,737	32,263	...	355,625
Contributions									
...	570,000	400,800	...	...	970,800	770,800	200,000	...	927,880
...	965,000	...	...	...	965,000	915,000	50,000	...	...
...	...	...	...	300,000	300,000	300,000	...	...	...
...	1,535,000	400,800	...	300,000	2,235,800	1,985,800	250,000	...	927,880

Transfer Payments—Continued

Source of authorities										Disposition of authorities					
Available from previous years	As shown in				Adjustments and transfers					Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year		
	Main Estimates	Supplementary Estimates	Transfers ministries	Transfers within this ministry	Statutory adjustments	Total for use									
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
...	3,400,000	...	...	...	...	...	3,400,000	...	...	...	...
...	...	31,630,000	...	...	1,315,707	...	...	...	32,945,707	...	...	...	24,065,516
...	...	11,448,000	6,322,000	...	2,555,140	...	...	...	20,325,140	...	...	...	18,671,439
...	...	898,000	...	...	...	...	...	...	897,500	500	...	...	875,610
...	...	125,425,000	6,419,000	...	(1,315,707)	...	...	...	129,394,002	1,134,291	...	...	108,319,136
...	...	55,808,000	...	...	(2,555,140)	...	...	...	52,515,663	737,197	...	...	51,914,321
...	...	1,027,000	...	...	...	...	...	...	964,130	62,870	...	...	886,397
...	...	2,608,000	...	...	...	...	...	...	2,573,106	34,894	...	...	2,507,304

Contributions to Indian bands, Indian and Inuit associations or groups or local governments, and to professional associations or educational institutions under the Family Violence Program	...	4,519,000	...	...	...	4,519,000	...	4,389,943	129,057	...	2,922,741
...	...	233,363,000	12,741,000	...	...	246,104,000	...	244,005,191	2,098,809	...	210,162,464
<hr/>											
Health services and promotion											
Contributions to persons and agencies to support activities of national importance for the improvement of health services and in support of research and demonstrations in the field of public health	...	17,867,000	8,318,000	...	...	26,185,000	...	25,587,002	597,998	...	25,392,301
Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development, and research	...	7,865,000	4,870,000	...	(1,653,831)	11,081,169	...	10,793,761	287,408	...	14,594,382
Contributions to agencies for research, development and delivery of improved treatment and preventive education programs on alcohol and other drug abuse	...	800,000	...	...	...	800,000	...	800,000	...	...	800,000
Contributions to institutions, corporations, societies including Canadian universities and hospitals, provincial and municipal departments and agencies, and societies of health professionals, Canadian citizens and landed immigrants in support of the National AIDS Program	...	...	7,200,000	...	...	7,200,000	...	6,937,860	262,140	...	...
Health insurance	...	26,532,000	20,388,000	...	(1,653,831)	45,266,169	...	44,118,623	1,147,546	...	40,786,683
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(S) Payments under the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act:											
Insured health services program	...	5,559,000,000	99,000,000	...	...	118,226,000	5,776,226,000	5,776,226,000	...	...	6,813,205,000
Extended health care services program	...	1,464,000,000	(8,000,000)	...	...	(136,000)	1,455,864,000	1,455,864,000	...	...	1,493,356,000
	...	7,023,000,000	91,000,000	...	...	118,090,000	7,232,090,000	7,232,090,000	...	...	8,306,561,000
<hr/>											
Fitness and amateur sport											
Contributions towards the administrative and project costs of national amateur sport organizations to assist in the promotion and development of amateur sport for Canadians	...	35,171,600	5,550,180	...	(660,152)	40,061,628	40,061,628	40,061,628	...	...	44,439,881
Contributions to the Canadian Sport and Fitness Administration Centre Inc. towards the costs of services provided to resident and non-resident organizations	...	3,800,700	264,820	...	220,580	4,286,100	4,286,100	4,286,085	15	...	4,788,257

Transfer Payments—Continued

Source of authorities										Disposition of authorities							
Available from previous years	As shown in				Adjustments and transfers				Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year				
	Main Estimates		Supplementary Estimates		Transfers within this ministry		Transfers between ministries							Statutory adjustments			
	\$	\$	\$	\$	\$	\$	\$	\$									
...	4,605,000	395,000	...	99,963	...	5,099,963	Contributions towards the academic, living and training expenses of outstanding amateur athletes							5,090,104	9,859	...	5,079,110
...	25,193,500	1,134,800	...	46,300	...	26,374,600	Contributions in accordance with agreements to the sponsoring organizations of multi-sport regional, national and international games towards the capital and operational expenses of games held in Canada and for the operational expenses of single sport international championships held in Canada							26,363,065	11,535	...	17,854,837
...	7,540,200	...	...	(259,500)	...	7,280,700	Contributions supporting administrative and project cost of various national fitness and other organizations and agencies to encourage participation in physical activity							7,278,393	2,307	...	8,823,289
...	900,000	...	...	552,809	...	1,452,809	Contributions supporting the administrative and project expenses of ParticipACTION's public service advertising campaign designed to enhance Canadians' awareness and appreciation of the benefits of physical activity							1,452,809	...	...	1,000,000
...	77,211,000	7,344,800	...	...	...	84,555,800								84,532,084	23,716	...	81,985,374
...	7,360,106,000	134,878,800	...	(1,653,831)	118,090,000	7,611,420,969	Total—Contributions							7,608,150,898	3,270,071	...	8,643,919,818
Program Summary by Activity																	
...	15,000	298,000	...	...	...	313,000	Food safety, quality and nutrition							313,000	...	...	25,000
...	...	3,400,000	...	...	...	3,400,000	Drug safety, quality and efficacy							3,400,000	...	...	...
...	105,000	...	...	...	...	105,000	Environmental quality and hazards							105,000	...	...	105,000
...	233,463,000	12,741,000	...	...	...	246,204,000	Indian and northern health services							244,101,691	2,102,309	...	210,260,714
...	35,421,000	23,388,000	...	...	...	58,809,000	Health services and promotion							57,661,454	1,147,546	...	51,678,700
...	7,023,000,000	91,000,000	...	...	118,090,000	7,232,090,000	Health insurance							7,232,090,000	...	...	8,306,561,000
...	77,211,000	7,344,800	...	...	...	84,555,800	Fitness and amateur sport							84,532,084	23,716	...	81,985,374
...	...	5,000	...	...	...	5,000	National health surveillance							5,000	...	...	4,424,297
...	7,369,215,000	138,176,800	...	...	118,090,000	7,625,481,800	Total Program							7,622,208,229	3,273,571	...	8,655,040,085

Social Program Grants									
...	31,000,000	5,000,000	...	216,593	36,216,593	...	36,216,593	...	7,859,724
...	8,000,000	...	...	(1,051,133)	6,948,867	...	6,948,867	...	2,186,650,457
...	15,424,000,000	(392,000,000)	...	(4,864,037)	15,027,135,963	...	15,027,135,963 ⁽¹⁾	...	14,421,237,329 ⁽¹⁾
...	4,331,000,000	116,000,000	...	(725,543)	4,446,274,457	...	4,446,274,457 ⁽¹⁾	...	4,249,851,034 ⁽¹⁾
...	444,000,000	(15,000,000)	...	328,036	429,328,036	...	429,328,036 ⁽¹⁾	...	434,561,002 ⁽¹⁾
...	20,238,000,000	(286,000,000)	...	(6,096,084)	19,945,903,916	...	19,945,903,916	...	21,300,159,546
Social development									
Grants to national voluntary social service organizations to assist with the operating costs of national offices									
...	2,657,000	...	...	...	2,657,000	...	2,655,000	2,000	3,244,590
...	20,240,657,000	(286,000,000)	...	(6,096,084)	19,948,560,916	...	19,948,558,916	2,000	21,303,404,136
Contributions									
Cost-shared programs									
(S) Canada Assistance Plan—									
Payments to provinces and territories under the Canada Assistance Plan and the Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act									
...	7,234,300,000	(94,600,000)	...	79,496,011	7,219,196,011	...	7,219,196,011	...	6,722,138,129
Vocational rehabilitation of disabled persons—Payments to provincial and territorial governments to carry out the purposes of the Vocational Rehabilitation of Disabled Persons Act and agreements made thereunder									
...	163,725,000	35,250,000	...	15,373,300	(21,772,368)	...	186,575,932	655	182,014,929
Alcohol and drug treatment and rehabilitation—Payments to provinces and territories in accordance with agreements, pursuant to the Department of National Health and Welfare Act, approved by the Governor in Council									
...	15,500,000	...	...	(15,372,600)	...	...	127,355	45	13,109,730
New Brunswick Works—Payments (six-year time frame 1992-93—1997-98) to the Province of New Brunswick in accordance with the agreement to cost-share elements of this demonstration project to enhance the employability of social assistance recipients									
...	6,184,500	...	...	1,562,775	7,747,275	...	7,747,275	...	1,500,000
...	7,419,709,500	(59,350,000)	...	1,563,475	51,723,643	...	7,413,645,918	700	6,918,762,788

Transfer Payments—Continued

Source of authorities					Disposition of authorities					
Available from previous years	Adjustments and transfers				Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year	
	As shown in		Transfers between ministries	Transfers within this ministry						Statutory adjustments
	Main Estimates	Supplementary Estimates								
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	18,255,000	958,000	...	(1,404,475)	...	17,808,525	15,208,646	2,599,879	...	15,524,475
...	10,800,000	...	...	270,000	...	11,070,000	11,045,843	24,157	...	16,390,749
...	7,670,000	4,080,000	...	(35,000)	...	11,715,000	11,714,738	262	...	14,124,970

Social development	
Contributions to provinces, welfare agencies including schools of social work and individuals, to support activities of national importance for improvement of welfare services; community groups, professional associations, non-profit organizations, educational institutions, municipal, territorial and provincial agencies for projects related to the prevention, protection, treatment and community awareness aspects of family violence; and projects that increase access to employment and training opportunities and facilitate the integration into the community of persons with disabilities	
Contributions to community groups, professional associations, union locals, non-profit organizations, voluntary organizations, educational institutions, municipal, territorial and provincial agencies and individuals to support pilot projects, research activities and enhanced information services that address child care problems or encourage the development of services to improve the quality of child care in Canada	
Contributions to groups of retired senior citizens towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community	
Contributions to voluntary, non-government, non-profit groups and organizations, professional associations, educational institutions, social or health service agencies and other para-public organizations which involve seniors in the design and	

Social development
Contributions to: provinces, welfare agencies including schools of social work and individuals to support activities of national importance for improvement of welfare services; community groups, professional associations, non-profit organizations, educational institutions, municipal, territorial and provincial agencies for projects related to the prevention, protection, treatment and community awareness aspects of family violence; and projects that increase access to employment and training opportunities and facilitate the integration into the community of persons with disabilities

Contributions to community groups, professional associations, union locals, non-profit organizations, voluntary organizations, educational institutions, municipal, territorial and provincial agencies and individuals to support pilot projects, research activities and enhanced information services that address child care problems or encourage the development of services to improve the quality of child care in Canada

Contributions to groups of retired senior citizens towards projects aimed at providing opportunities for people retired from the labour force to help themselves, other Canadians and the community

Contributions to voluntary, non-government, non-profit groups and organizations, professional associations, educational institutions, social or health service agencies and other para-public organizations which involve seniors in the design and

delivery of projects which improve their quality of life and independence, encourage and support the self-care and mutual aid efforts of seniors and promote the availability and accessibility of resources which support the social welfare, health and education of seniors

Contribution to voluntary, non-government, non-profit groups or organizations, professional associations or educational institutions to support projects which demonstrate Canada's continuing commitment to action as a result of the World Summit for Children recommendations

Contributions to businesses, labour and provincial, territorial and local governments for projects that expand partnership with seniors to develop and test innovative models for services, that develop education and training programs, that make information on seniors' and aging issues more available and accessible, and that conduct forums and workshops to address emerging issues

Contribution to non-profit community organizations to support, on a long-term basis, the development and provision of preventive and early intervention services aimed at addressing the health and developmental problems experienced by young children at risk in Canada

Program Summary by Activity

Income security
Cost-shared programs
Social development

Total Program

Total Department

...	3,400,000	6,100,000	...	(730,000)	...	8,770,000	...	8,337,137	432,863	...	12,651,325
...	4,828,000	...	...	727,000	...	5,555,000	...	5,554,154	846	...	495,600
...	...	2,000,000	...	(800,000)	...	1,200,000	...	933,527	266,473	...	...
...	...	14,200,000	...	409,000	...	14,609,000	...	14,579,371	29,629	...	...
...	44,953,000	27,338,000	...	(1,563,475)	...	70,727,525	...	67,373,416	3,354,109	...	59,187,119
...	7,464,662,500	(32,012,000)	...	...	...	51,723,643	7,484,374,143	7,481,019,334	3,354,809	...	6,977,949,907
...	20,238,000,000	(286,000,000)	...	...	...	(6,096,084)	19,945,903,916	19,945,903,916	...	...	21,300,159,546
...	7,419,709,500	(59,350,000)	...	1,563,475	...	51,723,643	7,413,646,618	7,413,645,918	700	...	6,918,762,788
...	47,610,000	27,338,000	...	(1,563,475)	...	73,384,525	...	70,028,416	3,356,109	...	62,431,709
...	27,705,319,500	(318,012,000)	...	...	...	45,627,559	27,432,935,059	27,429,578,250	3,356,809	...	28,281,354,043
...	35,077,518,500	(179,434,400)	...	371,000	163,717,559	35,062,172,659	...	35,055,260,016	6,912,643	...	36,937,677,633

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments and transfers		Used in the current year	Variance under or (over)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry			
\$	\$	\$	\$	\$	\$	\$	\$
...	251,329,000	...	...	...	251,287,952	41,048	...
...	251,329,000	...	...	...	251,287,952	41,048	...
...	35,328,847,500	(179,434,400)	...	371,000	35,306,547,968	6,953,691	...
				Medical Research Council			
				Grants			
				Grants and scholarships			
				Grants and scholarships in aid of research			
...	251,329,000	...	...	251,329,000	251,287,952	41,048	249,324,824
...	251,329,000	...	...	251,329,000	251,287,952	41,048	249,324,824
...	35,328,847,500	(179,434,400)	...	371,000	35,306,547,968	6,953,691	37,187,002,457
				Total Program			
				Total Ministry			

(S) Statutory transfer payment.

(1) The breakdown of *Old Age Security Act* payments into old age security, guaranteed income supplement and spouse's allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Details of Amounts Credited to the Vote

Department	Current year		Previous year
	Estimates	Actual	Actual
	\$	\$	\$
Departmental Administration Program			
Budgetary (respendable revenues)			
Departmental executive			
Cost recovery <i>re:</i> Canada Pension Plan	13,000	107,000	243,000
Policy, planning and information			
Cost recovery <i>re:</i> Canada Pension Plan	85,000	17,000	9,000
Corporate management			
Cost recovery <i>re:</i> Canada Pension Plan	1,360,000	2,384,000	1,567,000
Total Program—Budgetary	1,458,000⁽¹⁾	2,508,000	1,819,000
Social Program			
Budgetary (respendable revenues)			
Income security			
Recoverable expenditures on behalf of the Canada Pension Plan	84,208,000	90,406,906	70,260,641
Program administration			
Recoverable expenditures on behalf of the Canada Pension Plan	1,960,000	3,093,094	2,939,359
Total Program—Budgetary	86,168,000⁽¹⁾	93,500,000	73,200,000
Total Department—Budgetary	87,626,000	96,008,000	75,019,000
Total Ministry—Budgetary	87,626,000	96,008,000	75,019,000

(1) The amount of revenue credited to the vote available for spending was increased during the year.

Revenue

Department	Current year	Previous year
	\$	\$
Departmental Administration Program		
Tax Revenue—		
Goods and services tax	80,050	31
Total Tax Revenue	80,050	31
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments of Prior Year's Payables at Year End	698,911	638,220
Refunds of purchased goods and services	242,845	228,275
Refunds of capital expenditure	...	(313)
Refunds of salary overpayments	...	95,030
Refunds of transfer payments	13	...
	941,769	961,212
Services and service fees—		
Staff accommodation	7,171	11,517
Proceeds from sales—		
Proceeds from the disposal of surplus Crown assets	81,357	...
Other sales	5,621	78,476
	86,978	78,476
Other non-tax revenue—		
Adjustment of prior years recoveries—		
Canada Pension Plan	98,000	260,000
Sundries	726,507	208,037
	824,507	468,037
Total Non-Tax Revenue	1,860,425	1,519,242
Total Program	1,940,475	1,519,273
Health Program		
Tax Revenue—		
Goods and services tax	5,113	12,898
Total Tax Revenue	5,113	12,898
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Adjustments of Prior Year's Payables at Year End	4,149,067	3,594,600
Refunds of purchased goods and services	1,165,879	1,785,394

Revenue—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Refunds of capital expenditures	52,367	40,543	Non-Tax Revenue—		
Refunds of transfer payments	1,527,834	727,394	Refunds of previous years' expenditure—		
Sundries	...	(13,251)	Adjustments of Prior Year's Payables at Year End	876,179	821,247
Refunds of salary overpayments	27,618	567,337	Refunds of purchased goods and services	3,764,277	221,525
	6,922,765	6,702,017	Refunds of capital expenditures	1,497	...
			Refunds of transfer payments	236,723	109,206
	8,250	8,950	Refunds of salary overpayments	5,592	226,845
				4,884,268	1,378,823
Privileges, licences and permits—					
Food and drug analysis fees			Proceeds from sales—		
Services and service fees—			Proceeds from the disposal of surplus Crown assets	30,697	...
Inpatient services	13,404,345	24,015,389	Other non-tax revenue	8,842	16,934
Outpatient services	3,960,586	4,740,986	Total Non-Tax Revenue	4,923,807	1,395,757
Cost sharing agreements	3,999,333	4,024,712	Total Program	4,923,854	1,395,757
Staff accommodation	1,087,371	1,158,422	Total Department	98,558,925	106,760,927
Concessions	116,625	130,918			
Radiation and dosimetry services	1,282,859	1,331,920	Hazardous Materials Information Review		
Interest Blue Cross	71,397	69,399	Commission		
Sundries	116,678	105,306	Non-Tax Revenue—		
	24,039,194	35,577,052	Refunds of previous years' expenditure—		
			Refunds of previous years' expenditure	580	4,138
	144,450	263,556	Adjustments of Prior Year's Payables at Year End	551	944
Dietary revenue	88,200	96,270		1,131	5,082
Pharmacy revenue	188,446	...	Services and service fees	373,972	584,905
Proceeds from the disposal of surplus Crown assets	13,591	13,552	Total Program	375,103	589,987
Sundries	434,687	373,378			
			Medical Research Council		
	121,381	149,366	Non-Tax Revenue—		
Other non-tax revenue—			Refunds of previous years' expenditure—		
Food and drug penalties	15,264	72,631	Refunds from previous years' awards	483,635	678,019
Food and drug seizures	3,662,275	4,245,406	Adjustments of Prior Year's Payables at Year End	31,057	...
Opium and narcotic penalties	1,403,220	8,153,605		514,692	678,019
Opium and narcotic seizures	49,353,769	48,437,186			
Proceeds from Federal-Provincial lotteries	5,728,678	113,408	Proceeds from sales—		
Sundries	60,284,587	61,171,602	Proceeds from the disposal of surplus Crown assets	1,603	...
	91,689,483	103,832,999	Other non-tax revenue—		
Total Non-Tax Revenue	91,689,483	103,832,999	Sundries	130	116
Total Program	91,694,596	103,845,897	Total Program	516,425	678,135
Social Program					
Tax Revenue—					
Goods and services tax	47	...			
Total Tax Revenue	47	...			

	Current year	Previous year
	\$	\$
Patented Medicine Prices Review Board		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	...	5,518
Adjustments of Prior Year's Payables at Year End	...	23,635
	...	29,153
Services and service fees	...	15
Proceeds from sales—		
Proceeds from the disposal of surplus Crown assets	1,155	...
Other non-tax revenue—		
Sundries	6,478,672	...
Total Program	6,479,827	29,168
Ministry Summary		
Tax Revenue—		
Goods and services tax	85,210	12,929
Total Tax Revenue	85,210	12,929
Non-Tax Revenue—		
Refunds of previous years' expenditure	13,264,625	9,754,306
Privileges, licences and permits	8,250	8,950
Services and service fees	24,420,337	36,173,489
Proceeds from sales	555,120	451,854
Other non-tax revenue	67,596,738	61,656,689
Total Non-Tax Revenue	105,845,070	108,045,288
Total Ministry	105,930,280	108,058,217

SECTION 17

1993-94 PUBLIC ACCOUNTS

National Revenue

Customs and Excise Taxation

CONTENTS

Program objectives and activity descriptions	<i>Page</i>
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Programs by activity	17.3
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Details of amounts credited to the vote	17.7
Revenue	17.8

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Customs and Excise

Objective

To ensure that all duties, taxes and other relevant charges and levies are assessed, collected and where appropriate, refunded; to control, for the protection of Canadian industry and society the movement of people, goods and conveyances entering or leaving Canada as required to achieve compliance with legislation; to protect Canadian industry from real or potential injury caused by the actual or contemplated importation of dumped or subsidized goods, as well as by other forms of unfair foreign competition.

Activity Description

Excise

To administer the *Excise Act*, the *Excise Tax Act* (including GST) and other relevant legislation and thereby ensure that duties, taxes and other relevant charges and levies are assessed, collected and where appropriate, refunded at least cost to the public and in a manner which ensures the highest degree of public confidence in the integrity, efficiency and fairness of the excise process.

Customs

To administer the *Customs Act*, Customs Tariff, *Special Import Measures Act* and other relevant legislation and regulations and thereby control, for the protection of Canadian industry and society, the movement of people, goods and conveyances entering or leaving Canada, and protect Canadian industry from real or potential injury caused by the actual or contemplated importation of dumped or subsidized goods as well as by other forms of unfair foreign competition.

Corporate administration

To provide management direction, planning co-ordination and central administrative services to the Department.

Taxation

Objective

To assess and collect income taxes as well as other payments and to support social and economic programs of the Government in a fair and equitable manner through the administration of the *Income Tax Act* and other federal and provincial statutes and through the provision of assistance to Canadians, so they can comply with the law and benefit from these programs.

Activity Description

Assistance to taxpayers and assessment of returns

To foster self-assessment and compliance by the taxpayer, this activity includes: communicating to taxpayers their rights and obligations; providing them with the necessary forms and information for filing returns accurately and on time; responding to taxpayer enquiries; processing and assessing their returns when received; accounting for all assessments and remittances by recording the details to taxpayers', Canada Pension Plan, Unemployment Insurance, federal and provincial accounts, as appropriate; advising them of the results through the issuance of Notices of Assessment; and conducting a limited verification of specific income and deduction items which were initially accepted at the assessing stage. Also included is an advisory function provided to other Government departments with respect to the administrative feasibility of new legislation and tax

treaties under negotiation; activities related to the registration of charities, pension and deferred income plans; and the provision of advance rulings on the tax implications of potential transactions.

Post-assessing compliance programs

To ensure fairness in the self-assessment system, this activity carries out a range of post-assessment examinations, audits and investigations to verify the facts and reassesses taxpayers according to the results.

Collections and instalments

To collect tax and other amounts, and to process and deposit all remittances, this activity is concerned with the collection of: amounts deducted at source by employers on behalf of employees; amounts remitted on behalf of non-residents, self-employed individuals and corporations based on estimates of their tax liabilities; and outstanding balances resulting from assessment or re-assessment.

Appeals

To provide taxpayers with a means of redress, this activity involves the resolution of Notices of Objection and Appeals by an independent review of an assessment or re-assessment contested by a taxpayer. Included in this activity is the disposal of applications from employers or employees regarding the determination of eligibility under the provisions of the *Canada Pension Plan Act* and the *Unemployment Insurance Act*.

Administration and EDP services

Includes executive direction provided by Head Office as well as by the five Regional Offices, electronic data processing services, internal audit and program evaluation, financial management, office systems and services, security, human resources activities, training and legal services.

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	830,145,000	...	...	830,145,000	1	...	...	...	...
...	...	...	(3,174,898)	(3,174,898)		815,071,381	11,898,721	...	827,069,613
...	830,145,000	...	(3,174,898)	826,970,102		...	...	...	...
...	57,000,000	...	...	57,000,000	5	...	...	...	...
...	...	14,576,249	...	14,576,249	5b	...	...	...	...
...	...	...	3,174,898	3,174,898		...	...	...	...
...	57,000,000	14,576,249	3,174,898	74,751,147		68,187,479	6,563,668	...	62,072,926
...	91,815,000	...	...	91,815,000	10	...	...	...	...
...	...	16,000,000	...	16,000,000	10b	...	...	...	...
...	91,815,000	16,000,000	...	107,815,000		107,814,999	1	...	73,865,325
...	51,100	...	(4,985)	46,115	(S)	46,115	...	...	51,175
...	75,588,000	...	2,089,000	77,677,000	(S)	77,677,000	...	...	60,985,000
...	...	...	389,377	389,377	(S)	256,126	6,051	127,200	...
...	...	...	74,411	74,411	(S)	74,411	...	...	90,691
...	1,054,599,100	30,576,249	2,547,803	1,087,723,152		1,069,127,511	18,468,441	127,200	1,024,134,730
Taxation						...	...	...	...
...	1,150,682,000	...	...	1,150,682,000	15	...	...	...	...
...	...	...	(13,999,999)	(13,999,999)		1,123,530,388	13,151,613	...	1,104,644,337
...	1,150,682,000	...	(13,999,999)	1,136,682,001		...	...	...	...
...	50,385,000	...	...	50,385,000	20	...	...	...	...
...	...	1	...	1	20b	...	...	...	...
...	...	...	13,999,999	13,999,999		62,102,935	2,282,065	...	56,045,245
...	50,385,000	1	13,999,999	64,385,000		...	...	...	...

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities				
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates	Adjustments and transfers							
\$	\$	\$	\$	\$		\$	\$	\$	\$	
...	124,054,000	...	3,429,000	127,483,000	(S)	Contributions to employee benefit plans	127,483,000	...	...	98,063,000
...	...	...	131,512	131,512	(S)	Spending of proceeds from the disposal of surplus Crown assets	104,731	1,781	25,000	...
...	...	...	468,799	468,799	(S)	Court awards	468,799	...	...	156,777
...	1,325,121,000	1	4,029,311	1,329,150,312		Total Program—Budgetary	1,313,689,853	15,435,459	25,000	1,258,909,359
...	2,379,720,100	30,576,250	6,577,114	2,416,873,464		Total Ministry—Budgetary	2,382,817,364	33,903,900	152,200	2,283,044,089

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

Programs by Activity

Source of authorities										Disposition of authorities						
Available from previous years	As shown in					Adjustments and transfers				Used in the current year				Available for use in subsequent years		Used in the previous year
	Main Estimates		Supplementary Estimates		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years				
	\$	\$	\$	\$									\$	\$	\$	
Customs and Excise																
Operating																
...	337,357,000	...	...	...	(24,148,512)	757,793	...	...	313,966,281	...	...	310,752,552	1,383	310,752,552
...	441,458,000	...	...	...	11,209,534	1,319,474	...	...	453,987,008	...	...	444,571,562	31,088	444,571,562
...	126,969,100	...	...	...	9,764,080	406,689	...	...	137,139,869	...	...	132,872,365	94,729	132,872,365
...	905,784,100	...	...	...	(3,174,898)	2,483,956	...	...	905,093,158	...	...	888,196,479	127,200	888,196,479
Total—Operating																
...	32,718,000	2,009,000	...	...	(6,029,000)	...	...	...	28,698,000	...	...	28,491,551	206,449	28,491,551
...	11,656,000	11,274,000	...	...	5,717,000	63,847	...	...	28,710,847	...	...	25,366,054	3,344,793	25,366,054
...	12,626,000	1,293,249	...	...	3,486,898	...	...	...	17,406,147	...	...	14,393,721	3,012,426	14,393,721
...	57,000,000	14,576,249	...	...	3,174,898	63,847	...	...	74,814,994	...	...	68,251,326	6,563,668	68,251,326
Total—Capital																
Transfer payments																
...	91,815,000	16,000,000	...	...	...	...	...	...	107,815,000	...	...	107,814,999	1	107,814,999
Excise																
Program Summary																
...	461,890,000	18,009,000	...	...	(30,177,512)	757,793	...	...	450,479,281	...	...	451,224,709	(746,811)	451,224,709
...	453,114,000	11,274,000	...	...	16,926,534	1,383,321	...	...	482,697,855	...	...	466,841,310	15,825,457	466,841,310
...	139,595,100	1,293,249	...	...	13,250,978	406,689	...	...	154,546,016	...	...	151,061,492	3,389,795	151,061,492
...	1,054,599,100	30,576,249	...	...	...	2,547,803	...	...	1,087,723,152	...	...	1,069,127,511	18,468,441	1,069,127,511
Total Program—Budgetary																
Taxation																
Operating																
...	446,899,000	...	...	...	(9,029,000)	1,121,000	...	...	438,991,000	...	...	435,969,647	3,021,353	435,969,647
...	297,259,000	...	...	...	(3,019,000)	864,000	...	...	295,104,000	...	...	292,373,540	2,730,460	292,373,540
...	216,051,000	...	...	...	(1,374,000)	641,000	...	...	216,002,379	...	...	216,660,704	(658,325)	216,660,704
...	42,674,000	...	...	...	(571,000)	124,000	...	...	42,227,000	...	...	44,693,692	(2,466,692)	44,693,692
...	367,481,000	...	...	...	(6,999)	1,279,311	...	...	372,455,792	...	...	362,256,932	10,173,860	362,256,932
...	1,370,364,000	...	...	...	(13,999,999)	4,029,311	...	...	1,364,780,171	...	...	1,351,954,515	12,800,656	1,351,954,515
Total—Operating																
Capital																
...	1,294,000	...	...	...	...	...	...	...	1,294,000	...	...	5,258,547	(3,964,547)	5,258,547
...	1,000,000	...	...	...	5,350,000	...	...	...	6,350,000	...	...	5,661,678	688,322	5,661,678

Programs by Activity—Concluded

Source of authorities										Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers				Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year		
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote								
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
...	4,330,000	...	...	888,000	...	...	5,218,000	3,592,038	1,625,962	...	969,372	...
...	267,000	...	...	200,000	...	...	467,000	599,331	(132,331)	...	381,872	...
...	43,494,000	1	...	7,561,999	...	...	51,056,000	46,991,341	4,064,659	...	45,087,157	...
...	50,385,000	1	...	13,999,999	...	...	64,385,000	62,102,935	2,282,065	...	56,045,245	...
Transfer payments														
...	124,000	...	...	...	...	...	124,000	104,126	19,874	...	273,006	...
...	(95,752,000)	...	...	...	...	(4,386,859) ⁽¹⁾	(100,138,859)	(100,471,723)	332,864	...	(94,173,000)	...
Program Summary														
...	448,193,000	...	...	(9,029,000)	1,121,000	...	440,285,000	441,228,194	(943,194)	...	448,168,682	...
...	298,259,000	...	...	2,331,000	864,000	...	301,454,000	298,035,218	3,418,782	...	273,369,349	...
...	220,381,000	...	...	(486,000)	641,000	684,379	221,220,379	220,252,742	967,637	...	199,424,253	...
...	42,941,000	...	...	(371,000)	124,000	...	42,694,000	45,293,023	(2,599,023)	...	44,086,554	...
...	411,099,000	1	...	7,555,000	1,279,311	3,702,480	423,635,792	409,352,399	14,258,393	25,000	388,033,521	...		
...	(95,752,000)	...	...	...	...	(4,386,859)	(100,138,859)	(100,471,723)	332,864	...	(94,173,000)	...
...	1,325,121,000	1	...	...	4,029,311	...	1,329,150,312	1,313,689,853	15,435,459	25,000	1,258,909,359	...
...	2,379,720,100	30,576,250	...	...	6,577,114	...	2,416,873,464	2,382,817,364	33,903,900	152,200	2,283,044,089	...

(1) The amount of revenue credited to the vote available for spending was increased during the year.

(2) Amounts credited to the vote were not allocated to activities.

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers			Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	91,815,000	16,000,000	...	...	...	107,815,000	...	...	73,865,325
...	91,815,000	16,000,000	...	...	...	107,815,000	1	...	73,865,325
Customs and Excise Contributions									
Excise									
Contributions to the Province of Quebec for the administration of the Goods and services tax and an equivalent Pension Plan									
...	...	...	...	...	...	107,814,999	1	...	73,865,325
...	124,000	...	...	...	...	104,126	19,874	...	123,006
...	...	...	...	...	...	...	...	...	150,000
...	124,000	...	...	...	...	104,126	19,874	...	273,006
...	91,939,000	16,000,000	...	...	...	107,919,125	19,875	...	74,138,331
Taxation									
Contributions									
Administration and EDP services									
Contributions to Tax Administrators Associations									
Contribution per policy on Workplace Day Care Centres									
...
...	124,000	...	...	...	...	124,000	...	...	...
...	91,939,000	16,000,000	...	...	...	107,939,000	...	...	...
Total Program									
Total Ministry									

Details of Amounts Credited to the Vote

Taxation	Current year		Previous year	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Budgetary (responsible revenues)				
Canada Pension Plan	47,706,585	52,426,308	47,956,000	
Unemployment insurance	48,045,415	48,045,415	46,217,000	
Total Program—Budgetary	95,752,000	100,471,723	94,173,000	
Total Ministry—Budgetary	95,752,000	100,471,723	94,173,000	

(1) The amount of revenue credited to the vote available for spending was increased during the year.

Revenue

	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
Customs and Excise				
Tax Revenue—				
Goods and services tax	32,596,285,133	30,452,732,749		
<i>Less:</i> Government tax remission order	933,094,513	1,006,046,651		
refunds/rebates and interest paid	13,337,934,811	12,138,504,911		
	14,271,029,324	13,144,551,562		
	18,325,255,809	17,308,181,187		
Sales tax—				
Domestic	9,081,042	27,729,809		
Imports	3,027,075	4,457,257		
Importations	12,108,117	32,187,066		
<i>Less:</i> drawbacks	864,099	1,868,334		
refunds	66,829,804	142,371,632		
rebates	14,748,086	...		
	82,441,989	144,239,966		
	353,122	581,156		
Telecommunications services				
Sales tax—Inventory rebate				
	(69,980,750)	(111,471,744)		
	2,751,250	24,457,929		
	(72,732,000)	(135,929,673)		
Customs import duties				
Provincial taxes	4,339,410,322	4,410,043,896		
	9,252,033	9,676,901		
	4,348,662,355	4,419,720,797		
<i>Less:</i> drawbacks	419,517,976	366,455,068		
refunds	267,377,088	231,389,760		
provincial transfers	9,360,190	10,458,706		
	696,255,254	608,303,534		
	3,652,407,101	3,811,417,263		
Excise duties—				
Matured spirits	349,448,730	372,213,250		
Unmatured spirits	4,340,090	12,211,289		
Beer	561,551,151	526,708,619		
Spirit coolers	19,140,874	2,247,439		
Cigarettes	908,113,725	901,340,945		
Cigars	2,130,595	2,135,313		
Manufactured tobacco	57,781,763	76,924,603		
Canadian raw leaf tobacco	1,368,791	2,005,932		
Licences and miscellaneous	39,737	33,676		
	1,903,915,456	1,895,821,066		
<i>Less:</i> refunds	27,489	7,349		
	1,903,887,967	1,895,813,717		
Excise tax—Motive fuel—Gasoline				
<i>Less:</i> refunds				
	3,598,005,309	3,179,608,667		
	1,185,853	2,138,772		
	3,596,819,456	3,177,469,895		
Excise tax—Aviation gas and diesel fuel—				
Aviation gas	16,564,203	58,146,343		
Diesel fuel	125,398,368	266,479,181		
	141,962,571	324,625,524		
	55,830,701	48,048,519		
<i>Less:</i> rebates				
	86,131,870	276,577,005		
Other excise taxes and duties—				
Manufacturers' taxes—				
Cigarettes	1,518,034,240	1,841,325,747		
Cigars	16,538,999	16,395,029		
Tobacco	66,025,590	139,918,487		
Tobacco products inventory rebate	121,252	795,273		
Jewellery	60,667,510	45,014,401		
Lighters	20,361	166,887		
Automobiles	2,056,895	2,670,057		
Matches	328	143		
Playing cards	735	1,225		
Coin games	3,213	12,270		
Smokers' accessories	6,743,916	15,918,449		
Automotive air conditioners	88,763,017	82,906,398		
Wines	105,626,110	110,318,804		
Miscellaneous	7,403,655	8,428,279		
	1,872,005,821	2,263,871,449		
Softwood lumber products charge	850,162	153,752		
<i>Less:</i> refunds				
transfers to provinces	201,936	813,866		
	...	5,435,734		
	201,936	6,249,600		
<i>Less:</i> drawbacks				
other refunds	877,926	...		
bad debt deduction	68,392,360	49,035,949		
	519,578	1,189,979		
	69,789,864	50,225,928		
Total Tax Revenue				
	1,802,864,183	2,207,549,673		
	29,294,634,386	28,541,079,067		

	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
Non-Tax Revenue—				
Return on investments—				
Other accounts—				
Public buildings and properties—Rental	382,378	341,872		
Refunds of previous years' expenditure—				
Refunds of previous years' expenditure	1,108,724	2,133,148		
Adjustments of Prior Year's Payables at Year End	6,578,430	7,630,034		
	7,687,154	9,763,182		
Privileges, licences and permits—				
Brokers licence fees	205,930	584,873		
Services and service fees—				
Customs bonded warehouse fees	968,825	1,868,750		
Special services fees	2,635,176	2,710,575		
Other fees	5,237,497	5,492,248		
	8,841,498	10,071,573		
Proceeds from sales—				
Sale of unclaimed goods, seals, etc.	2,921,486	1,665,227		
Spirit age labels	107,542	308,499		
Proceeds from the disposal of surplus Crown assets	389,377	...		
Other	542,691	351,161		
	3,961,096	2,324,887		
Other non-tax revenue—				
Penalties—Goods and services tax	41,801,459	29,463,746		
Interest—Goods and services tax	47,937,352	41,943,233		
Penalties—Other	7,129,657	10,253,591		
Interest—Other	6,485,061	11,429,857		
Customs seizures	343,809	32,218		
Investigation services seizures	1,324,341	2,348,541		
Port seizures	13,901,538	13,818,791		
Duty free shops	3,364,249	3,360,066		
Other	7,017,453	4,645,713		
	129,304,919	117,295,756		
Total Non-Tax Revenue	150,382,975	140,382,143		
Total Program	29,445,017,361	28,681,461,210		
Taxation				
Tax Revenue—				
Income tax—				
Personal—				
Deductions at source	32,682,178,192	37,842,482,410		
Other collections	18,369,031,994	20,440,823,920		
Corporation	51,051,210,186	58,283,306,330		
Non-resident	9,919,353,259	8,277,504,178		
	1,271,904,421	1,190,874,302		
	62,242,467,866	67,751,684,810		
Goods and services tax—				
Credit to persons	(2,685,232,413)	(2,503,306,017)		
Other	138,057	145,553		
	(2,685,094,356)	(2,503,160,464)		
Petroleum and gas revenue tax—				
Petroleum and gas	(33,520,135)	(15,423,147)		
Resource royalty	4,829,026	(1,759,596)		
	(28,691,109)	(17,182,743)		
Other	320,560,029	269,355,806		
Total Tax Revenue	59,849,242,430	65,500,697,409		
Non-Tax Revenue—				
Refunds of previous years' expenditure—				
Refunds of previous years' expenditure	884,319	7,910,326		
Adjustments of Prior Year's Payables at Year End	1,394,195	5,350,531		
	2,278,514	13,260,857		
Services and service fees—				
Ruling fees	1,556,729	1,873,718		
Provincial tax credit fees	8,795,264	6,321,721		
Accounts receivable	665,768	118,047		
Foreign travel	98,067	102,128		
Inspection fees	1,708	739		
Other	(1,771)	12,322		
	11,115,765	8,428,675		
Proceeds from sales—				
Proceeds from the disposal of surplus Crown assets	131,512	...		
Other	163,879	172,856		
	295,391	172,856		

Revenue—Concluded

	Current year	Previous year
	\$	\$
Other non-tax revenue—		
Fines and forfeitures	6,153,869	5,498,919
Access to information	17,190	16,858
Law costs awards	3,062	...
Miscellaneous user fees	77,492	...
Advance Pricing Agreement fees	37,500	...
Other	3,526	...
Rental of parking space	228,731	213,223
Sundry	7,226	16,618
	6,528,596	5,745,618
Total Non-Tax Revenue	20,218,266	27,608,006
Total Program	59,869,460,696	65,528,305,415
Ministry Summary		
Tax Revenue—		
Income tax—		
Personal	51,051,210,186	58,283,306,330
Corporation	9,919,353,259	8,277,504,178
Non-resident	1,271,904,421	1,190,874,302
Goods and services tax	62,242,467,866	67,751,684,810
Excise taxes and duties—	15,640,161,453	14,805,020,723
Sales tax	(72,732,000)	(135,929,673)
Customs import duties	3,652,407,101	3,811,417,263
Excise duties	1,903,887,967	1,895,813,717
Other	1,802,864,183	2,207,549,673
Energy taxes—		
Petroleum and gas revenue tax	(28,691,109)	(17,182,743)
Excise tax—Motive fuel—Gasoline	3,596,819,456	3,177,469,895
Excise tax—Aviation gas and diesel fuel	86,131,870	276,577,005
Other	10,940,687,468	11,215,715,137
	320,560,029	269,355,806
Total Tax Revenue	89,143,876,816	94,041,776,476
Non-Tax Revenue—		
Return on investments	382,378	341,872
Refunds of previous years' expenditure	9,965,668	23,024,039
Privileges, licences and permits	205,930	584,873
Services and service fees	19,957,263	18,500,248
Proceeds from sales	4,256,487	2,497,743
Other non-tax revenue	135,833,515	123,041,374
Total Non-Tax Revenue	170,601,241	167,990,149
Total Ministry	89,314,478,057	94,209,766,625

SECTION 18

1993-94

PUBLIC ACCOUNTS

Parliament

The Senate

House of Commons

Library of Parliament

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Program objectives and activity descriptions	
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Transfer payments	
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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

The Senate

Objective

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

Activity Description

Political Officers of the Senate and other Members of the Senate

Provision of statutory services to the Senators. These include administration of the salaries, allowances, travel and communication expenses, as well as retiring allowances of political officers of the Senate and Members of the Senate as authorized by the *Parliament of Canada Act* and the *Members of Parliament Retiring Allowances Act*.

Officers in the service of the Senate

Salaries and other expenses relating to the Clerk of the Senate, Parliamentary counsel, information services, guides program and support staff.

Administration

The following areas provide the administrative functions necessary for the effective and efficient operation of the Senate:

- **Finance**—Administration of the financial and materiel management functions of the Senate including Senator's pay and benefits, professional services, research assistance; internal audit, financial services, reporting and controls; acquisition of materiel; Senate participation in the activities of Parliamentary associations and official inter-parliamentary exchange visits.
- **Human resources**—Administration of the personnel functions of the Senate including staffing, staff relations, pay and benefits, classification and official bilingualism.

- **Services**—Administration of telecommunications and computer services; provision of messenger and postal services; provision of in-house printing facilities, maintenance and upkeep of accommodation; furniture repair, picture framing and auxiliary services.

Legislative services and committees

Reporting, transcribing, revision, editing and publication of deliberations of the Senate and Senate committees in both official languages. Administration and provision of secretarial and other services to all standing and special Committees of the Senate. Consideration by Committees of legislation and special studies.

Gentleman Usher of the Black Rod

Personal attendant of the representative of Her Majesty in the Senate. Administration of protocol matters; provision of protection and security of Senators, personnel and physical facilities; provision of page services in the Senate Chamber.

House of Commons

Objective

The House administration supports the activities of the Members, both individually and collectively, in their roles as legislators, as representatives of the interests of their constituents, and in a wide array of other duties.

Activity Description

Members of the House

This activity includes the funds required to pay the Members their annual salary and allowances and the House's contribution to their pension fund and covers their operating expenses. It comprises five sub-activities:

- members' salaries and allowances,
- members' budgets,
- communicating with constituents,
- goods and services supplied by the House, and
- House Officers' budgets.

Procedural and legislative services

Under the Clerk of the House of Commons, this activity provides information, advice, research and support on procedural, legislative and legal matters to the Speaker, Members of the House of Commons, table officers and other legislatures; prepares the official agenda and record of proceedings of the House and Committees; maintains House papers and records including editing and publication of House Journals; provides advice, research assistance and administrative support to Committees; and organizes the participation by the Canadian Parliament in the activities of Parliamentary associations and official exchanges. In addition there are: the official reporting and indexing of the deliberations of the House of Commons and Committees; the technical preparation and the automated production of all parliamentary publications as well as other procedural papers, documents and publications; the dissemination of information to the public about the activities of the House through distribution of pamphlets and other educational material; the provision of a central information service to respond to public inquiries; the provision of guided tours; and the televising of House proceedings.

Administration

Under the Administrator of the House of Commons, this activity provides services as follows: financial administration manages the processing and payment of accounts and staff payroll, financial planning, and policies and systems. Human

resources manages staffing, the personnel planning process, personnel policies and procedures, staff relations, collective bargaining, health services, classification and compensation and maintains the official languages program, including the provision of training to Members, their spouses, their staff and employees of the House. Program evaluation and review appraises program effectiveness and efficiency and management controls, including financial, administrative and operational policies, systems and procedures. Information systems develop policy and standards relating to all EDP equipment and computer programs, support all the major automated information systems including telecommunications services, provide assistance and training to all users, manage the OASIS local area network, maintain electronic recording systems for House and Senate sittings and their Committees. Accommodation provides for all office accommodation, tenant services and curatorial services. Support services provides procurement, materiel management, printing, food, furniture repair and auxiliary services. Postal, messengers, distribution and transportation services are also provided to the House.

Security and maintenance

Under the Sergeant-at-Arms, this activity provides protection and security for the Members, employees, visitors and property; preserves the peace; maintains order and promotes security and fire safety in all buildings of the House; is responsible

for traffic control on the Hill and for the enforcement of parking regulations; and, provides personal security for the Prime Minister and designated VIPs in the precincts of the House. Maintenance and cleaning provides for the general cleaning and maintenance of the precinct of the House.

Library of Parliament

Objective

To provide research assistance, information, and other library services in both official languages to Parliamentarians.

Activity Description

Printed and other information

Anticipate needs for information and respond to requests from Parliamentarians and their staff, initiating and preparing retrieval and reference aids. To develop, acquire, make accessible, conserve and maintain library collections, including decentralized branch libraries, reading rooms, the main library and the parliamentary reading room. To alert clients to sources of new and newly acquired information, including books, serials, reports, briefs, parliamentary papers, Government publications, databases, press clippings, wire services, microforms, videotapes, audiotapes, maps, etc.

Research papers and staff

Provide professional staff to assist members of both Houses of Parliament, Parliamentary Committees, Associations and Delegations; prepare research studies and provide technical briefings on request; initiate and prepare background papers and reviews of current issues. Services to Parliamentary Committees include the assignment of subject specialists, recommendations on selection of witnesses, provision of briefing material, analytical studies and oral presentations, collations and analyses of evidence, and assistance in drafting reports.

Administration

The Parliamentary Librarian, the Associate Parliamentary Librarian and administrative staff.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				\$	\$	\$	\$
...	27,020,000	...	...	27,020,000	1	The Senate	26,074,804	945,196	...	27,545,190
...	13,305,000	...	(861,147)	12,443,853	(S)	Program expenditures Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members of the Senate and other officers under the <i>Parliament of Canada Act</i> ; the Government's contributions to the Members of Parliament Retiring Allowances Account, the Supplementary Retirement Benefits Account; and Members of Parliament Retirement Compensation Arrangements Accounts; retiring allowances to former Senators under Part III of the <i>Members of Parliament Retiring Allowances Act</i>	12,443,853	...	...	12,207,921
...	2,300,000	...	64,000	2,364,000	(S)	Contributions to employee benefit plans	2,364,000	...	...	1,529,000
...	42,625,000	...	(797,147)	41,827,853		Total Program—Budgetary	40,882,657	945,196	...	41,282,111
House of Commons										
...	168,487,000	...	...	168,487,000	5	Program expenditures	...	...	...	...
...	...	1,500,000	...	1,500,000	5b	Program expenditures	...	...	...	...
...	168,487,000	1,500,000	...	169,987,000		Total—Vote 5	166,722,020	3,264,980	...	159,993,175
...	56,352,000	3,500,000	(479,368)	59,372,632	(S)	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the <i>Parliament of Canada Act</i> and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account	59,372,632	...	...	59,696,876
...	14,842,000	...	411,231	15,253,231	(S)	Contributions to employee benefit plans	15,253,231	...	...	11,990,000
...	...	...	48,926	48,926	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	23,926	25,000	...
...	239,681,000	5,000,000	(19,211)	244,661,789		Total Program—Budgetary	241,347,883	3,288,906	25,000	231,680,051

Library of Parliament

...	14,873,000	...	...	14,873,000	10 (S)	Program expenditures	...	14,554,790	318,210	...	14,289,433
...	1,510,000	...	42,000	1,552,000	(S)	Contributions to employee benefit plans	...	1,552,000	...	...	1,220,000
...	...	...	1,638	1,638	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	1,589	...	49	...
...	16,383,000	...	43,638	16,426,638		Total Program—Budgetary	...	16,108,379	318,210	49	15,509,433
...	298,689,000	5,000,000	(772,720)	302,916,280		Total Ministry—Budgetary	...	298,338,919	4,552,312	25,049	288,471,595

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Programs by Activity

Source of authorities										Disposition of authorities			
Available from previous years	Adjustments and transfers								Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year	
	As shown in				Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use					
	Main Estimates	Supplementary Estimates											
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	12,973,000	...	...	84,856	(861,147)	...	12,196,709	The Senate Operating	12,196,709	...	...	11,962,753
...	2,016,280	...	...	(17,974)	...	...	1,998,306	Political Officers of the Senate and other Members of the Senate	1,985,799	12,507	...	1,973,547
...	17,134,000	...	...	(5,282,216)	64,000	...	11,915,784	Officers in the service of the Senate	11,915,784	...	...	10,595,221
...	4,883,000	...	...	(398,872)	...	...	4,484,128	Administration	4,160,215	323,913	...	5,483,221
...	3,631,000	...	...	5,364,726	...	...	8,995,726	Legislative services and committees	8,703,642	292,084	...	9,403,640
...	40,637,280	...	...	(249,480)	(797,147)	...	39,590,653	Gentleman Usher of the Black Rod	38,962,149	628,504	...	39,418,382
...	...	...	...	...	...	...	...	Total—Operating	...	...	...	...
...	...	...	...	21,894	...	...	21,894	Capital	21,894	...	...	...
...	571,000	...	...	(135,132)	...	...	435,868	Officers in the service of the Senate	435,868	...	...	233,564
...	105,000	...	...	447,074	...	...	552,074	Administration	552,074	...	...	574,328
...	676,000	...	...	333,836	...	...	1,009,836	Gentleman Usher of the Black Rod	1,009,836	...	...	807,892
...	...	...	...	...	...	...	...	Total—Capital	...	...	...	...
...	...	...	...	...	...	...	...	Transfer payments	...	...	...	...
...	331,500	...	...	(84,356)	...	...	247,144	Political Officers of the Senate and other Members of the Senate	247,144	...	...	245,167
...	980,220	...	...	...	...	...	980,220	Administration	663,528	316,692	...	810,670
...	1,311,720	...	...	(84,356)	...	...	1,227,364	Total—Transfer payments	910,672	316,692	...	1,055,837
...	...	...	...	...	...	...	...	Program Summary	...	...	...	...
...	13,304,500	...	...	500	(861,147)	...	12,443,853	Political Officers of the Senate and other Members of the Senate	12,443,853	...	...	12,207,920
...	2,016,280	...	...	3,920	...	...	2,020,200	Officers in the service of the Senate	2,007,693	12,507	...	1,973,547
...	18,685,220	...	...	(5,417,348)	64,000	...	13,331,872	Administration	13,015,180	316,692	...	11,639,455
...	4,883,000	...	...	(398,872)	...	...	4,484,128	Legislative services and committees	4,160,215	323,913	...	5,483,221
...	3,736,000	...	...	5,811,800	...	...	9,547,800	Gentleman Usher of the Black Rod	9,255,716	292,084	...	9,977,968
...	42,625,000	...	...	...	(797,147)	...	41,827,853	Total Program—Budgetary	40,882,657	945,196	...	41,282,111

House of Commons

...	128,380,000	5,000,000	...	...	(305,322)	...	133,074,678	...	Operating Members of the House Procedural and legislative services	137,596,033	(4,521,355)	...	126,313,989
...	35,166,800	...	...	...	73,308	(792,000)	34,448,108	...	Administration	29,642,548	4,805,560	...	32,256,661
...	50,677,000	...	...	...	159,503	(252,000)	50,584,503	...	Security and maintenance	47,811,371	2,748,132	25,000	46,874,952
...	18,497,000	...	...	...	53,300	736,000	19,286,300	...	Total—Operating	18,980,555	305,745	...	17,588,824
...	232,720,800	5,000,000	...	...	(19,211)	(308,000)	237,393,589	...	Capital	234,030,507	3,338,082	25,000	223,034,426
...	2,074,000	...	...	...	...	...	2,074,000	...	Members of the House Procedural and legislative services	1,974,466	99,534	...	3,033,445
...	1,148,000	...	...	...	...	138,000	1,286,000	...	Administration	1,897,809	(611,809)	...	1,246,659
...	1,094,000	...	...	...	...	140,000	1,234,000	...	Security and maintenance	1,466,605	(232,605)	...	1,738,531
...	417,000	...	...	...	...	30,000	447,000	...	Total—Capital	444,745	2,255	...	727,965
...	4,733,000	...	...	...	...	308,000	5,041,000	...	Transfer payments Procedural and legislative services	5,783,625	(742,625)	...	6,746,600
...	2,227,200	...	...	...	...	...	2,227,200	...	Program Summary	1,533,751	693,449	...	1,899,025
...	130,454,000	5,000,000	...	...	(305,322)	...	135,148,678	...	Members of the House Procedural and legislative services	139,570,499	(4,421,821)	...	129,347,434
...	38,542,000	...	...	...	73,308	(654,000)	37,961,308	...	Administration	33,074,108	4,887,200	...	35,402,345
...	51,771,000	...	...	...	159,503	(112,000)	51,818,503	...	Security and maintenance	49,277,976	2,515,527	25,000	48,613,483
...	18,914,000	...	...	...	53,300	766,000	19,733,300	...	Total Program—Budgetary	19,425,300	308,000	...	18,316,789
...	239,681,000	5,000,000	...	...	(19,211)	...	244,661,789	...	Library of Parliament	241,347,883	3,288,906	25,000	231,680,051
...	7,958,000	...	...	...	...	(756,000)	7,202,000	...	Operating	7,098,175	103,825	...	6,736,169
...	5,371,000	...	...	...	...	(590,000)	4,781,000	...	Printed and other information	4,703,608	77,392	...	4,481,609
...	2,920,000	...	...	...	43,638	1,076,000	4,039,638	...	Research papers and staff	3,912,480	127,109	49	3,965,250
...	16,249,000	...	...	...	...	(270,000)	16,022,638	...	Administration	15,714,263	308,326	49	15,183,028
...	134,000	...	...	...	...	270,000	404,000	...	Total—Operating	394,116	9,884	...	326,405
...	7,958,000	...	...	...	...	(756,000)	7,202,000	...	Capital	7,098,175	103,825	...	6,736,169
...	5,371,000	...	...	...	...	(590,000)	4,781,000	...	Program Summary	4,703,608	77,392	...	4,481,609
...	3,054,000	...	...	...	43,638	1,346,000	4,443,638	...	Printed and other information	4,306,596	136,993	49	4,291,655
...	16,383,000	...	...	...	43,638	...	16,426,638	...	Research papers and staff	16,108,379	318,210	49	15,509,433
...	298,689,000	5,000,000	...	...	(772,720)	...	302,916,280	...	Administration	298,338,919	4,552,312	25,049	288,471,595
...	...	...	...	...	...	...	...	...	Total Ministry— Budgetary	...	...	...	...

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
The Senate									
Grants									
Political Officers of the Senate and other Members of the Senate									
...	331,500	...	...	(84,356)	...	247,144	...	...	245,167
Administration									
...	719,430	...	...	...	...	594,075	125,355	...	618,975
...	...	...	...	...	...	...	...	...	40,000
...	719,430	...	...	...	...	594,075	125,355	...	658,975
...	1,050,930	...	...	(84,356)	...	841,219	125,355	...	904,142
Contributions									
Administration									
Expenses of delegates attending inter-parliamentary conferences and expenses in connection with visits of delegates to and from other legislatures									
...	260,790	...	...	...	...	69,453	191,337	...	151,695
...	260,790	...	...	...	...	69,453	191,337	...	151,695
Program Summary by Activity									
Political Officers of the Senate and other Members of the Senate									
...	331,500	...	...	(84,356)	...	247,144	...	...	245,167
...	980,220	...	...	...	...	663,528	316,692	...	810,670
...	1,311,720	...	...	(84,356)	...	910,672	316,692	...	1,055,837
House of Commons									
Grants									
Procedural and legislative services									
...	1,646,700	...	...	...	...	1,370,397	276,303	...	1,459,425
...	...	...	...	...	...	...	...	...	40,000
...	1,646,700	...	...	...	...	1,370,397	276,303	...	1,499,425

Contributions

Procedural and legislative services
Expenses of delegates attending inter-
parliamentary conferences and expenses
connected with visits of delegates to and
from other legislatures

...	580,500	...	...	...	580,500	...	...	163,354	417,146	...	399,600
...	580,500	...	...	...	580,500	...	...	163,354	417,146	...	399,600
...	2,227,200	...	...	...	2,227,200	...	...	1,533,751	693,449	...	1,899,025
...	3,538,920	...	...	(84,356)	3,454,564	...	...	2,444,423	1,010,141	...	2,954,862

(S) Statutory transfer payment.

Revenue

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
The Senate			House of Commons		
Tax Revenue—			Tax Revenue—		
Goods and services tax	413	301	Goods and services tax	13,531	11,553
Total Tax Revenue	413	301	Total Tax Revenue	13,531	11,553
Non-Tax Revenue—			Non-Tax Revenue—		
Refunds of previous years' expenditure—			Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	14,262	218,473	Refunds of previous years' expenditure	300,056	656,499
Adjustments of Prior Year's Payables at Year End	15,309	38,751	Adjustments of Prior Year's Payables at Year End	394,339	464,031
	29,571	256,924		694,395	1,120,530
Services and service fees—			Proceeds from sales—		
Barber shop	5,904	4,307	Proceeds from the disposal of surplus Crown assets	48,926	...
Certified acts of Parliament	4,066	9,463	Other non-tax revenue—		
	9,970	13,770	Transfers from Parliamentary Restaurant	1,750,000	65,892
			Other	76,908	...
Proceeds from sales—				1,826,908	65,892
Sales of assets	4,145	5,793	Total Non-Tax Revenue	2,570,229	1,186,422
Other non-tax revenue—			Total Program	2,583,760	1,197,975
Senators' contribution to the Consolidated Revenue Fund as required by Section 25 of the <i>Members of Parliament Retiring Allowances Act</i>	...	9,880			
	43,686	286,367	Library of Parliament		
Total Non-Tax Revenue	44,099	286,668	Non-Tax Revenue—		
Total Program			Refunds of previous years' expenditure	2,166	17,392
			Proceeds from sales—		
			Proceeds from the disposal of surplus Crown assets	1,638	...
			Other non-tax revenue	321	525
			Total Program	4,125	17,917
			Ministry Summary		
			Tax Revenue—		
			Goods and services tax	13,944	11,854
			Total Tax Revenue	13,944	11,854
			Non-Tax Revenue—		
			Refunds of previous years' expenditure	726,132	1,394,846
			Services and service fees	9,970	13,770
			Proceeds from sales	54,709	5,793
			Other non-tax revenue	1,827,229	76,297
			Total Non-Tax Revenue	2,618,040	1,490,706
			Total Ministry	2,631,984	1,502,560

SECTION 19

1993-94

PUBLIC ACCOUNTS

Privy Council

Department

Canadian Centre for Management
Development

Canadian Intergovernmental
Conference Secretariat

Canadian Transportation Accident
Investigation and Safety Board

Chief Electoral Officer

Commissioner of Official Languages

Public Service Staff Relations Board

Security Intelligence Review
Committee

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

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Program objectives and activity descriptions	19.2
Ministry summary	19.5
Programs by activity	19.8
Transfer payments	19.12
Revenue	19.14

Department

Objective

To provide for the operation and support of the central decision-making mechanism of the Government.

Activity Description

Office of the Prime Minister

The operation of the Office of the Prime Minister, his residence, and allowance to former Prime Minister.

Ministers' Offices

The administration of the offices discharging duties assigned by the Prime Minister.

Privy Council Office

The preparation and distribution of documents and reports for the Cabinet and Cabinet Committees.

Federal-Provincial Relations Office

The provision of staff services to the Prime Minister in regard to federal-provincial relations and the ongoing review of constitutional matters.

Commissions of inquiry and task forces

The provision of funds for commissions of inquiry, task forces and other persons or bodies appointed to make recommendations on specific issues.

Administration

The provision of financial, personnel and administrative support services.

Canadian Centre for Management Development

Objective

To assist managers in developing the conceptual, analytical, decision-making, problem-solving and

implementation skills critical to meeting the current and future management challenges in the federal Government, including responding to the changes in the social, cultural, racial and linguistic character of Canadian society; to assist managers in understanding the policies, operation, organization, dynamics and traditions of the federal Government; and in managing Government programs, services and personnel, efficiently and effectively, in a context of employment equity; to broaden the knowledge base related to the theory and practice of public sector management; and to further exchanges between senior private and public sector officials and academics on management issues.

Activity Description

Management orientation, development and assessment

Includes the provision of mandatory leadership development courses; the educational component of the Career Assignment Program and of the Management Trainee Program; the delivery of optional management development courses and an advanced management course; management issues and seminar programs; the development of case studies and publication of innovative management practices in support of all courses; the development of a voluntary management assessment program, internal counselling and stress management services available to all senior managers; liaison and consultation with the private sector, universities and other outside organizations involved in management development activities; and, the operational services in support of the faculty for the design and delivery of courses.

Research

Includes the conduct and publication of the results of research projects; a fellowships program for senior public and private sector officials and academics; contributions to a variety of manage-

ment organizations and associations; and, the management of the Centre's information holdings.

Management services

Includes the Office of the Principal and Deputy Principal, who establish the overall policy direction and orientation of the Canadian Centre for Management Development; the provision of strategic planning; the delivery of specialized services to the Centre in communications and marketing, personnel, finance, administration, technology, corporate management systems, evaluation and audit; and, the capital acquisition plan.

Canadian Intergovernmental Conference Secretariat

Objective

To provide administrative and support services for the meetings of first ministers, as well as for federal-provincial and interprovincial meetings of ministers and deputy ministers.

Activity Description

Canadian Intergovernmental Conference Secretariat

The Secretariat acts as the permanent secretariat of the first ministers' conference and serves other meeting of first ministers, intergovernmental meetings of ministers and those of deputy ministers. This includes the set-up of conference site facilities; secretaryship; interpretation; the translation, printing, distribution and control of documents; preparation of records of proceedings; media relations; security; and the provision of the technical equipment and secretarial assistance. In addition to the above conference services which are available anywhere in Canada, a document archives is maintained by the Secretariat for the use of governments.

Objective

To advance transportation safety.

Activity Description

Advancement of transportation safety

The independent investigation, analysis, study, and public reporting of transportation accidents, incidents or hazardous situations/conditions involving the operation of an aircraft, ship, railway rolling stock, or commodity pipeline for the purposes of: making findings as to their causes and contributing factors, identifying safety deficiencies and, making safety recommendations designed to eliminate or reduce those transportation safety deficiencies identified.

Activity Description

Elections

- *Canada Elections Act*—Exercise of general direction and supervision over the administrative conduct of elections, including the training of federal and territorial returning officers, the revision of the boundaries of polling divisions and the acquisition of election material and supplies for transmission to returning officers when required, issue of directives and provision of guidelines to candidates and political parties, enforcement of all provisions of the Act and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act.
- *Electoral Boundaries Readjustment Act*—Provision to the 11 electoral boundaries commissions of the number of members of the House of Commons to be assigned to each of the provinces. Provision of the necessary statistics, maps and other documentation to the 11 commissions. Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the 11 commissions for payment out of the Consolidated Revenue Fund.
- *Referendum Act*—Exercise of general direction and supervision over the administration conduct of a referendum, including the training of federal returning officers, the revision of the boundaries of polling divisions and the acquisition of referendum material and supplies for transmission to returning officers. When required, issue of directives and provision of guidelines to referendum committees, enforcement of all provisions of the Act and the making of statutory payments to referendum officers where specified by the Act.

Chief Electoral Officer

Objective

To enable the Canadian electorate to elect members to the House of Commons in accordance with the *Canada Elections Act*; to ensure compliance with and enforcement of all provisions of the *Canada Elections Act*; to calculate the number of members of the House of Commons to be assigned to each province pursuant to the *Electoral Boundaries Readjustment Act* and in accordance with the provisions of the Constitution Acts, for each electoral boundaries readjustment exercise; and to provide the necessary technical, administrative and financial support to the 11 electoral boundaries commissions (ten provincial and one territorial) in accordance with the *Electoral Boundaries Readjustment Act*.

Administration

Operation of the Ottawa Headquarters, including the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers, candidates and political parties and the payment of all administrative and statutory accounts.

Commissioner of Official Languages

Objective

To ensure recognition of the status of each of the official languages and compliance with the spirit and intent of the *Official Languages Act*.

Activity Description

Commissioner of Official Languages

Investigates complaints received and makes recommendations to correct infractions and prevent further contraventions of the *Official Languages Act* of 1988. Presents reports to the Governor in Council or makes applications to the Federal Court concerning certain contraventions of the Act when all other recourses of the Commissioner of Official Languages have been exhausted. Undertakes audits and studies in order to evaluate the performance of federal institutions with regard to official languages matters and recommends to these institutions appropriate corrective actions. Ensures implementation of the Government's commitment to the advancement of English and French in Canadian society and to the development of the linguistic minorities. Reports to Parliament on a regular basis with regard to the current degree of

implementation of the Act. Appears regularly before the Standing Committee on Official Languages and provides, upon request, commentary on official languages policies and programs and on the performance of departments, agencies and Crown corporations. Designs and implements public information programs.

Public Service Staff Relations Board

Objective

To provide the framework within which the various rights and responsibilities of participants to collective bargaining in the Public Service are to be exercised.

Activity Description

Staff relations administration

The Public Service Staff Relations Board is a quasi-judicial statutory tribunal responsible for the administration of the systems of collective bargaining and grievance adjudication established under the *Public Service Staff Relations Act* and the *Parliamentary Employment and Staff Relations Act*. In addition, it is responsible for the administration of certain provisions of Part II of the Canada Labour Code concerning occupational safety and health applicable to employees in the Public Service. Proceedings before the Board include applications for

certification, revocation of certification, complaints of unfair labour practices, designation of employees whose duties are required to be performed in the interest of the safety or security of the public, and references of safety officers' decisions and complaints under the safety and health provisions of Part II of the Canada Labour Code. As well, the Board provides a mediation and conciliation service to assist the parties in the resolution of their differences. This service enables many matters to be settled without resort to formal proceedings before the Board.

The Board also provides physical premises and administrative support services to the National Joint Council which is a consultative body of representatives of employers and employees for the determination of terms and conditions of employment that do not lend themselves to unit by unit bargaining.

Security Intelligence Review Committee

Objective

To provide external review of the Canadian Security Intelligence Service performance of its duties and functions; and to examine complaints by individuals or reports by ministers related to security clearances and the national security of Canada.

Activity Description

Security Intelligence Review Committee

The Security Intelligence Review Committee conducts research, institutes studies, undertakes compliance audits, and reports annually to Parliament on the activities of the Canadian Security Intelligence Service. The Committee also conducts investigations of relevant files, holds hearings, calls witnesses, and makes reports to the deputy heads and ministers concerned, or to the Governor in Council.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in		Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	81,048,000	...	...	81,048,000	1	...	...	...
...	...	22,523,875	...	22,523,875	1b	...	...	...
...	...	...	1,200,000	1,200,000		...	...	...
...	81,048,000	22,523,875	1,200,000	104,771,875		...	...	...
...	75,600	...	(7,460)	68,140	(S)	The Prime Minister's salary and motor car allowance	44,217	113,635,760	
...	51,100	...	(22,416)	28,684	(S)	President of the Privy Council—Salary and motor car allowance	...	75,700	
...	51,100	...	(2,519)	48,581	(S)	Leader of the Government in the Senate—Salary and motor car allowance	...	51,175	
...	22,000	...	(10,816)	11,184	(S)	Ministers without Portfolio or Ministers of State—Motor car allowance	...	48,709	
...	40,200	...	(40,200)	...	(S)	Allowance to former Prime Minister	...	15,500	
...	...	...	79,427	79,427	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...
...	4,366,000	...	121,000	4,487,000	(S)	Contributions to employee benefit plans	45,722	25,000	
...	85,654,000	22,523,875	1,317,016	109,494,891		Total Department—Budgetary	4,487,000	4,410,069	
...	10,076,000	...	...	10,076,000		Canadian Centre for Management Development	89,939	25,000
...	...	300,000	...	300,000	5	Program expenditures	...	...
...	...	...	106,210	106,210	5b	Program expenditures Transfer from TB Vote 5(1)	...	...
...	10,076,000	300,000	106,210	10,482,210		Total—Vote 5	10,389,966	10,223,383	
...	...	1	...	1	6b	RADIAN Revolving Fund (effective April 1, 1994)	...	...
...	758,000	...	...	758,000	(S)	Contributions to employee benefit plans	1	...
...	10,834,000	300,001	106,210	11,240,211		Total Program—Budgetary	758,000	631,000	
...	2,797,000	...	...	2,797,000		Canadian Intergovernmental Conference Secretariat	92,245	10,854,383
...	...	...	...	...	10	Program expenditures	...	...
...	...	...	1,672	1,672	(S)	Spending of proceeds from the disposal of surplus Crown assets	201,483	7,195,632
...	187,000	...	...	187,000	(S)	Contributions to employee benefit plans	82	...
...	2,984,000	...	1,672	2,985,672		Total Program—Budgetary	187,000	153,000	
...	
...	...	...	...	...			201,483	1,590
...	...	...	...	...			2,762,599	7,348,632

Ministry Summary—Concluded

Source of authorities					Disposition of authorities							
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Used in the current year			Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	\$				\$	\$	Lapsed or (overexpended)	\$	\$	
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	
Canadian Transportation Accident Investigation and Safety Board												
...	25,084,000	...	...	25,084,000	15	(S)	24,461,275	622,725	...	24,100,696	...
...	...	...	16,734	16,734	(S)		4,598	...	12,136	...	...
...	2,221,000	...	61,000	2,282,000			2,282,000	...	...	1,805,000	...
...	27,305,000	...	77,734	27,382,734			26,747,873	622,725	12,136	25,905,696	...	
Chief Electoral Officer												
...	2,772,000	...	...	2,772,000	20	(S)	2,737,450	34,550	...	2,737,677	...
...	155,000	...	871	155,871	(S)		155,871	...	...	166,816	...
...	...	...	...	...	(S)		Expenses of elections (Canada Elections Act, Northwest Territories Elections Act, and the Electoral Boundaries Readjustment Act)	...	...	...	...
...	20,426,000	146,775,800	(13,815,554)	153,386,246	(S)		153,386,246	...	...	19,061,710	...
...	...	...	1,238	1,238	(S)		...	...	1,238	...	...
...	335,000	...	...	335,000			335,000	...	...	290,000	...
...	...	...	...	...			Appropriations not required for the current year	...	...	103,453,886	...
...	23,688,000	146,775,800	(13,813,445)	156,650,355			156,614,567	34,550	1,238	125,710,089	...	
Commissioner of Official Languages												
...	11,229,000	...	...	11,229,000	25		Program expenditures	...	...	...	...
...	...	...	299,413	299,413			Transfer from TB Vote 5 ⁽¹⁾	
...	11,229,000	...	299,413	11,528,413			Total—Vote 25	11,398,079	130,334	11,603,796	...	
...	...	...	846	846	(S)		Spending of proceeds from the disposal of surplus Crown assets	700	...	...	...
...	1,053,000	...	...	1,053,000	(S)		Contributions to employee benefit plans	1,053,000	...	901,000	...
...	12,282,000	...	300,259	12,582,259			12,451,779	130,334	146	12,504,796	...	

...	572,000	(S)	Contributions to employee benefit plans	572,000	...	...	732,000
...	6,956,000	...	Total Program—Budgetary	6,361,604	594,396	1,577	8,734,038
Security Intelligence Review Committee							
...	1,371,000	40 (S)	Program expenditures	1,220,203	150,797	...	1,286,901
...	89,000	...	Contributions to employee benefit plans	89,000	...	...	75,000
...	1,460,000	...	Total Program—Budgetary	1,309,203	150,797	...	1,361,901
...	171,163,000	169,599,676	Total Ministry—Budgetary	326,795,543	1,916,469	41,687	310,656,448

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(I) Treasury Board Vote 5—Government contingencies.

Programs by Activity

Source of authorities										Disposition of authorities			
Available from previous years	Adjustments and transfers							Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years		
	As shown in			Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote						
	Main Estimates	Supplementary Estimates											
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
...	5,914,000	...	...	1,278,900	(63,818)	...	7,129,082	Operating Office of the Prime Minister	7,129,072	10	...	6,835,149
...	5,452,000	...	...	(806,800)	(240,570)	...	4,404,630	Ministers' Offices	4,404,619	11	...	7,065,730
...	15,401,000	1,106,900	...	2,562,500	(87,109)	...	18,983,291	Privy Council Office	18,983,261	30	...	16,104,975	
...	8,963,000	...	...	(4,538,400)	(489,685)	...	3,934,915	Federal-Provincial Relations Office	3,934,849	66	...	21,026,615
...	21,992,000	16,875,600	...	(6,460,400)	638,364	...	33,045,564	Commissions of Inquiry and task forces	33,009,361	36,203	...	33,319,240	
...	20,747,000	349,100	1,200,000	1,200,000	7,244,300	...	29,900,234	Administration	29,829,512	45,722	25,000	26,699,693	
...	78,469,000	18,331,600	1,200,000	1,200,000	117,016	...	97,397,716	Total—Operating	97,290,674	82,042	25,000	111,051,402	
...	...	...	...	35,200	...	...	35,200	Capital	35,112	88	...	197,954
...	...	...	...	...	...	...	...	Federal-Provincial Relations Office	...	...	...	60,299
...	2,897,000	391,100	...	462,000	...	...	462,000	Commissions of Inquiry and task forces	461,903	97	...	649,648
...	2,897,000	391,100	...	1,007,700	...	...	4,295,800	Administration	4,295,728	72	...	3,446,436
...	2,897,000	391,100	...	1,504,900	...	...	4,793,000	Total—Capital	4,792,743	257	...	4,354,337
...	...	567,375	...	1,151,600	...	...	1,718,975	Transfer payments	1,713,154	5,821	...	...
...	2,488,000	...	...	(1,936,600)	...	...	551,400	Privy Council Office	551,338	62	...	65,000
...	1,800,000	3,233,800	...	...	...	...	5,033,800	Federal-Provincial Relations Office	5,032,043	1,757	...	2,766,174
...	4,288,000	3,801,175	...	(785,000)	...	...	7,304,175	Commissions of Inquiry and task forces	7,296,535	7,640	...	2,831,174
...	5,914,000	...	...	1,278,900	(63,818)	...	7,129,082	Total—Transfer payments	7,129,072	10	...	6,835,149
...	5,452,000	...	...	(806,800)	(240,570)	...	4,404,630	Departmental Summary	4,404,619	11	...	7,065,730
...	15,401,000	1,674,275	...	3,749,300	(87,109)	...	20,737,466	Office of the Prime Minister	20,731,527	5,939	...	16,302,929	
...	11,451,000	...	...	(6,475,000)	(489,685)	...	4,486,315	Ministers' Offices	4,486,187	128	...	21,151,914
...	23,792,000	20,109,400	...	(5,998,400)	638,364	...	38,541,364	Federal-Provincial Relations Office	38,503,307	38,057	...	36,735,062	
...	23,644,000	740,200	1,200,000	1,200,000	359,834	...	34,196,034	Commissions of Inquiry and task forces	34,125,240	45,794	25,000	30,146,129	
...	85,654,000	22,523,875	1,200,000	1,200,000	117,016	...	109,494,891	Administration	109,379,952	89,939	25,000	118,236,913	
...	...	...	...	...	...	...	...	Total Department—Budgetary	109,379,952	89,939	25,000	118,236,913

Canadian Centre for Management Development										
Operating										
Management orientation, development and assessment										
...	5,062,000	300,001	100,066	(338,150)	...	...	5,123,917	5,046,211	77,706	...
...	974,000	...	5,650	280,000	...	...	1,259,650	1,257,074	2,576	...
...	3,749,000	...	494	370,000	...	...	4,119,494	4,116,682	2,812	...
...	9,785,000	300,001	106,210	311,850	...	...	10,503,061	10,419,967	83,094	...
Total—Operating										
...	...	...	...	...	...	...	...	...	...	10,206,869
Capital										
Management orientation, development and assessment										
...	...	...	...	125,000	...	...	125,000	122,084	2,916	...
...	824,000	...	...	(365,000)	...	...	459,000	452,768	6,232	...
...	824,000	...	...	(240,000)	...	...	584,000	574,852	9,148	...
Total—Capital										
...	...	...	...	...	...	...	...	...	...	467,514
Transfer payments										
Research										
...	225,000	...	...	(71,850)	...	...	153,150	153,147	3	...
Total										
...	...	...	...	...	...	...	...	...	...	180,000
Program Summary										
Management orientation, development and assessment										
...	5,062,000	300,001	100,066	(213,150)	...	...	5,248,917	5,168,295	80,622	...
...	1,199,000	...	5,650	208,150	...	...	1,412,800	1,410,221	2,579	...
...	4,573,000	...	494	5,000	...	...	4,578,494	4,569,450	9,044	...
...	10,834,000	300,001	106,210	...	...	...	11,240,211	11,147,966	92,245	...
Total Program—Budgetary										
...	...	...	...	...	...	...	...	...	...	10,854,383
Canadian Intergovernmental Conference Secretariat										
Operating										
...	2,969,000	...	...	...	1,672	...	2,970,672	2,752,270	216,812	1,590
...	15,000	...	...	...	...	...	15,000	30,329	(15,329)	...
...	2,984,000	...	...	...	1,672	...	2,985,672	2,782,599	201,483	1,590
Total Program—Budgetary										
...	...	...	...	...	...	...	...	...	...	7,348,632
Canadian Transportation Accident Investigation and Safety Board										
Operating										
...	25,938,000	...	...	...	77,734	...	26,015,734	25,750,098	253,500	12,136
...	...	...	...	...	...	...	...	...	...	24,599,211
Capital										
...	1,367,000	...	...	...	...	...	1,367,000	997,775	369,225	...
...	1,367,000	...	...	...	...	...	...	...	...	1,306,485
...	27,305,000	...	...	...	77,734	...	27,382,734	26,747,873	622,725	12,136
Total Program—Budgetary										
...	...	...	...	...	...	...	...	...	...	25,905,696
Chief Electoral Officer										
Operating										
...	20,426,000	146,775,800	...	...	(25,017,339)	...	142,184,461	142,183,223	...	1,238
...	3,260,000	...	...	...	871	...	3,260,871	3,228,321	32,550	...
...	...	...	...	...	...	...	...	...	...	3,194,493
...	...	...	...	...	...	...	...	...	...	99,389,909
...	23,686,000	146,775,800	...	...	(25,016,468)	...	145,445,332	145,411,544	32,550	1,238
Total—Operating										
...	...	...	...	...	...	...	...	...	...	115,208,957

Programs by Activity—Concluded

Source of authorities										Disposition of authorities			
Available from previous years	As shown in				Adjustments and transfers				Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	1,967,127	...	1,967,127	Capital Elections	1,967,127	...	...	6,437,155
...	2,000	...	...	...	...	...	...	2,000	Administration Activities not required for the current year	...	2,000	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	4,063,977
...	2,000	...	...	...	1,967,127	...	1,969,127	...	Total—Capital	1,967,127	2,000	...	10,501,132
Transfer payment													
...	...	...	...	...	9,235,896	...	9,235,896	...	Elections	9,235,896	...	...	...
Program Summary													
...	20,426,000	146,775,800	...	...	(13,814,316)	...	153,387,484	...	Elections	153,386,246	...	1,238	19,061,710
...	3,262,000	...	...	...	871	...	3,262,871	...	Administration Activities not required for the current year	3,228,321	34,550	...	3,194,493
...	...	...	...	...	...	...	...	...	...	...	...	...	103,453,886
...	23,688,000	146,775,800	...	...	(13,813,445)	...	156,650,355	...	Total Program—Budgetary	156,614,567	34,550	1,238	125,710,089
Commissioner of Official Languages													
...	12,158,000	...	299,413	...	846	...	12,458,259	...	Operating	12,136,359	321,754	146	12,191,316
...	124,000	...	...	...	...	...	124,000	...	Capital	315,420	(191,420)	...	313,480
...	12,282,000	...	299,413	...	846	...	12,582,259	...	Total Program—Budgetary	12,451,779	130,334	146	12,504,796
Public Service Staff Relations Board													
Operating													
...	6,746,000	...	...	...	1,577	...	6,747,577	...	Staff relations administration Activities not required for the current year	6,144,504	601,496	1,577	6,127,674
...	...	...	...	...	...	...	...	...	...	...	...	...	2,162,915
...	6,746,000	...	...	...	1,577	...	6,747,577	...	Total—Operating	6,144,504	601,496	1,577	8,290,589
Capital													
...	210,000	...	...	...	...	...	210,000	...	Staff relations administration	217,100	(7,100)	...	443,449

Program Summary

...	6,956,000	...	...	1,577	...	6,957,577	...	...	6,361,604	594,396	1,577	6,571,123
...	...	...	...	...	...	...	...	...	...	...	...	2,162,915
...	6,956,000	...	...	1,577	...	6,957,577	...	...	6,361,604	594,396	1,577	8,734,038
Security Intelligence Review Committee												
...	1,451,000	...	(78,900)	...	...	1,372,100	...	...	1,221,396	150,704	...	1,232,851
...	9,000	...	78,900	...	...	87,900	...	...	87,807	93	...	129,050
...	1,460,000	...	...	...	...	1,460,000	...	...	1,309,203	150,797	...	1,361,901
...	171,163,000	169,599,676	1,605,623	...	(13,614,600)	...	328,753,699	...	326,795,543	1,916,469	41,687	310,656,448

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department Grants									
...	...	...	...	58,000	...	58,000	...	...	...
...	58,000	...	...	(58,000)	...	...	...	...	65,000
...	58,000	...	...	...	...	58,000	...	...	65,000
Contributions									
...	...	...	...	1,168,600	...	1,163,714	4,886	...	...
...	...	567,375	...	(75,000)	492,375	491,440	935	...	...
...	...	567,375	...	1,093,600	...	1,655,154	5,821	...	...
...	2,430,000	...	...	(1,878,600)	...	551,338	62	...	...
Commissions of inquiry and task forces									
...	1,800,000	3,233,800	...	...	5,033,800	5,032,043	1,757	...	2,766,174
...	4,230,000	3,801,175	...	(785,000)	...	7,238,535	7,640	...	2,766,174

Departmental Summary by Activity

...	...	567,375	...	1,151,600	...	1,718,975	...	1,713,154	5,821	...	...
...	2,488,000	...	...	(1,936,600)	...	551,400	...	551,338	62	...	65,000
...	1,800,000	3,233,800	...	...	...	5,033,800	...	5,032,043	1,757	...	2,766,174
...	4,288,000	3,801,175	...	(785,000)	...	7,304,175	...	7,296,535	7,640	...	2,831,174
Canadian Centre for Management Development											
Contributions											
...	225,000	...	...	(71,850)	...	153,150	...	153,147	3	...	180,000
...	225,000	...	...	(71,850)	...	153,150	...	153,147	3	...	180,000
Chief Electoral Officer											
Contributions											
Elections											
...	...	...	...	...	...	6,425,288	...	6,425,288	...	...	...
...	...	...	...	...	...	2,810,608	...	2,810,608	...	...	...
...	...	...	...	...	...	9,235,896	...	9,235,896	...	...	...
...	4,513,000	3,801,175	...	(856,850)	...	9,235,896	...	16,685,578	7,643	...	3,011,174

Revenue

	Current year		Previous year	
	\$		\$	
Department				
Tax Revenue—				
Goods and services tax	11,985	29,567		
Total Tax Revenue	11,985	29,567		
Non-Tax Revenue—				
Refunds of previous years' expenditure—				
Adjustments of Prior Year's Payables at Year End	252,688	752,052		
Sundries	220,503	804,304		
	473,191	1,556,356		
Proceeds from sales—				
Proceeds from the disposal of surplus Crown assets	79,427	...		
Other non-tax revenue—				
Sale of statutory instruments pursuant to the				
<i>Statutory Instruments Act</i>	1,219	1,416		
Revenue pursuant to the <i>Access to Information Act</i>	1,022	870		
and <i>Privacy Act</i>	10,216	20,231		
Sundries	12,457	22,517		
Total Non-Tax Revenue	565,075	1,578,873		
Total Department	577,060	1,608,440		
Canadian Centre for Management Development				
Tax Revenue—				
Goods and services tax	5,137	180		
Total Tax Revenue	5,137	180		
Non-Tax Revenue—				
Refunds of previous year's expenditure—				
Refunds of goods or services purchases for operating	3,699	18,689		
Adjustments of Prior Year's Payables at Year End	8,931	2,014		
	12,630	20,703		
Services and service fees	1,341	2,650		
Other non-tax revenue	...	10		
Total Non-Tax Revenue	13,971	23,363		
Total Program	19,108	23,543		
Canadian Intergovernmental Conference Secretariat				
Non-Tax Revenue—				
Refunds of previous years' expenditure—				
Refunds of previous years' expenditure	3,007	3,532		
Adjustments of Prior Year's Payables at Year End	44,494	189,103		
	47,501	192,635		
Proceeds from sales—				
Proceeds from the disposal of surplus Crown assets	1,672	...		
Other non-tax revenue—				
Provincial government contributions	1,147,600	2,559,600		
Total Program	1,196,773	2,752,235		
Canadian Transportation Accident Investigation and Safety Board				
Non-Tax Revenue—				
Refunds of previous years' expenditure—				
Refunds of previous years' expenditure	11,637	83,557		
Adjustments of Prior Year's Payables at Year End	29,688	49,592		
	41,325	133,149		
Proceeds from sales—				
Proceeds from the disposal of surplus Crown assets	16,734	...		
Other non-tax revenue	4,335	3,942		
Total Program	62,394	137,091		
Chief Electoral Officer				
Tax Revenue—				
Goods and services tax	1,780	1,307		
Total Tax Revenue	1,780	1,307		
Non-Tax Revenue—				
Refunds of previous years' expenditure—				
Refunds of previous years' expenditure	61,148	8,874		
Adjustments of Prior Year's Payables at Year End	1,334,332	119,950		
Other	25	...		
	1,395,505	128,824		
Proceeds from sales—				
Proceeds from the disposal of surplus Crown assets	1,238	...		
Other	35,480	28,131		
	36,718	28,131		

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Other non-tax revenue—			Security Intelligence Review Committee		
Receipt from other departments	6,185	6,039	Non-Tax Revenue—		
Forfeiture referendum committee	731,500	14,000	Refunds of previous years' expenditure	...	1,934
Surplus—Referendum committee	4,044	1,732	Other non-tax revenue	5	...
Anonymous donations to candidates and political parties	455	...			
Other	...	2	Total Program	5	1,934
	742,184	21,773			
Total Non-Tax Revenue	2,174,407	178,728	Ministry Summary		
Total Program	2,176,187	180,035	Tax Revenue—		
			Goods and services tax	19,217	31,495
Commissioner of Official Languages			Total Tax Revenue	19,217	31,495
Non-Tax Revenue—			Non-Tax Revenue—		
Refunds of previous years' expenditure—			Refunds of previous years' expenditure	2,021,630	2,117,188
Refunds of previous years' expenditure	1,410	24,587	Services and service fees	1,341	2,650
Adjustments of Prior Year's Payables at Year End	476	17,151	Proceeds from sales	136,974	28,131
	1,886	41,738	Other non-tax revenue	1,906,656	2,607,852
Proceeds from sales—			Total Non-Tax Revenue	4,066,601	4,755,821
Proceeds from the disposal of surplus Crown assets	846	...			
Total Program	2,732	41,738	Total Ministry	4,085,818	4,787,316
Public Service Staff Relations Board					
Tax Revenue—					
Goods and services tax	315	441			
Total Tax Revenue	315	441			
Non-Tax Revenue—					
Refunds of previous years' expenditure—					
Refund of salaries	20,935	16,164			
Adjustments of Prior Year's Payables at Year End	27,717	...			
Miscellaneous recoveries	940	25,685			
	49,592	41,849			
Proceeds from sales—					
Proceeds from the disposal of surplus Crown assets	1,577	...			
Other non-tax revenue—					
Access to information	75	10			
Total Non-Tax Revenue	51,244	41,859			
Total Program	51,559	42,300			

SECTION 20

1993-94 PUBLIC ACCOUNTS

Secretary of State

Department Immigration and Refugee Board of Canada

CONTENTS

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Program objectives and activity descriptions	20.2
Ministry summary	20.3
Programs by activity	20.5
Transfer payments	20.7
Details of amounts credited to the vote	20.8
Revenue	20.8

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Department

EMPLOYMENT AND IMMIGRATION (Immigration Program)

Objective

To contribute to the economic, social, humanitarian and cultural interests of Canada and to meet our international responsibilities through the administration and admission of immigrants and visitors to Canada, settlement of immigrants in Canada, and the provision of effective control of persons seeking to come into or remain in Canada, taking into account the health, safety and security of Canada.

Activity Description

Selection, control and enforcement operations

To facilitate the entry and stay in Canada of permanent residents and of persons who are considered desirable immigrants or visitors under the provisions of the legislation and of standing policy, to prevent the arrival in Canada or to remove therefrom persons whose presence in Canada is not considered desirable under law or policy, and to achieve this efficiently, effectively and in conformity with applicable legislation and policy.

Settlement

To assist in the settlement and adaptation of recently arrived permanent residents — immigrants and refugees — in order to achieve early participation in Canadian society.

International service

To manage the international dimension of the Immigration Program, which includes immigrant processing, visitor processing, counselling, media relations, control and interdiction, reporting and analysis of social program issues within the established policy and legal framework and rapidly changing international environment.

Policy and management

To advise the Minister on Immigration policy issues, and to provide program and policy direction and administrative support to EIC and all other departments and agencies involved in the delivery of the Program and to direct the delivery of the Immigration Program in Canada.

Immigration and Refugee Board of Canada

Objective

To adjudicate claims to refugee status made by persons in Canada, in accordance with Canada's obligations pursuant to international convention and Canadian law; and to make available to persons who have been denied admission to or ordered deported from Canada, as well as to Canadian citizens and permanent residents whose family members have been refused landing in Canada, an independent court to which they may appeal such decisions on grounds of both law and equity.

Activity Description

Immigration and Refugee Board of Canada

The Immigration Appeal Division provides an independent legal and administrative process for hearing appeals by certain individuals against removal orders; appeals by Canadian citizen or permanent resident sponsors against the refusal to land a close family member; and appeals by the Minister of Employment and Immigration against decisions either to grant admission to, or not to order the removal of, people seen at an immigration inquiry. The Convention Refugee Determination Division is responsible for ensuring that all persons in Canada claiming to be refugees receive a fair and expeditious hearing, so as to afford protection to genuine refugees, while discouraging abuse by those making refugee claims for reasons other than a need for protection.

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Vote	Disposition of authorities				
	Main Estimates	Supplementary Estimates	Adjustments and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
\$	\$	\$	\$		\$	\$	\$	\$	\$
Department									
EMPLOYMENT AND IMMIGRATION									
(Immigration Program)									
...	214,429,000	...	...	15					
...	...	23,836,541	...	15b					
...	...	...	3,000,000						
...	214,429,000	23,836,541	3,000,000						
...	16,220,000	...	...	20					
...	...	4,653,094	...	20b					
...	16,220,000	4,653,094	...						
...	251,981,000	...	...	25					
...	...	(3,000,000)	...						
...	251,981,000	...	(3,000,000)						
...	18,586,000	...	512,366	(S)					
...	...	...	353,192	(S)					
...	...	...	312	(S)					
...						
...	501,216,000	28,489,635	865,870	(S)					
49,268,948	...	(7,309,168)	7,309,168						
Total Department—									
...	501,216,000	28,489,635	865,870						
49,268,948	...	(7,309,168)	7,309,168						

Operating expenditures					232,023,406	9,242,135	...	234,234,721	
Transfer of \$3,000,000 from Employment and Immigration Vote 25									
Total—Vote 15					19,173,337	1,699,757	...	...
Capital expenditures									
Total—Vote 20					243,954,010	5,026,990	...	234,809,180	
Grants and contributions									
Transfer to Vote 15					19,098,366	...	...	14,689,079	
Total—Vote 25					353,192	...	...	21,930	
Contributions to employee benefit plans									
Refunds of amounts credited to revenue in previous years									
Spending of proceeds from the disposal of surplus Crown assets							312	...	
Appropriations not required for the current year							...	491,759	
Total budgetary					514,602,311	15,968,882	312	484,246,669	
(L) Loans pursuant to the Immigration Act, section 119. Limit \$110,000,000. (Net)					(5,586,736)	...	54,855,684	(9,126,822)	
Total Department—									
Budgetary					514,602,311	15,968,882	312	484,246,669	
Non-budgetary					(5,586,736)	...	54,855,684	(9,126,822)	

Ministry Summary—Concluded

Source of authorities										Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Immigration and Refugee Board of Canada				Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year			
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$	
Immigration and Refugee Board of Canada													
...	82,657,000	...	...	...	82,657,000	30	75,082,415	7,574,585	...	66,925,473		
...	7,888,000	...	...	218,000	8,106,000	(S)	8,106,000	...	...	6,522,000		
...	...	...	...	10,575	10,575	(S)	...	...	...	...
...	90,545,000	...	...	228,575	90,773,575		83,188,415	7,574,585	10,575	73,447,473		
Total Program—Budgetary													
...	591,761,000	28,489,635	1,094,445	...	621,345,080		597,790,726	23,543,467	10,887	557,694,142			
49,268,948	...	(7,309,168)	7,309,168	...	49,268,948		(5,586,736)	...	54,855,684	(9,126,822)			
Total Ministry—Budgetary Non-budgetary													

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

Source of authorities										Disposition of authorities					
Available from previous years	Adjustments and transfers					Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year					
	As shown in														
	Main Estimates	Supplementary Estimates	Transfers ministries	Transfers within this ministry	Statutory adjustments						Amounts credited to the vote				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$					
Department															
EMPLOYMENT AND IMMIGRATION (Immigration Program)															
Operating															
Selection, control and enforcement															
...	126,884,000	2,067,206	...	(12,500,000)	(598,217)	115,852,989	...	113,113,811	2,738,866	312					
...	5,559,000	...	...	...	(7,842)	5,551,158	...	4,623,226	927,932	...		
...	32,123,000	11,822,435	...	8,500,000	446,610	52,892,045	...	52,418,369	473,676	...					
...	68,449,000	9,946,900	...	7,000,000	1,025,319	86,421,219	...	82,878,715	3,542,504	...					
...					
...	233,015,000	23,836,541	...	3,000,000	865,870	260,717,411	...	253,034,121	7,682,978	312					
...					
Capital															
Selection, control and enforcement															
...	2,425,000	1,120,094	...	(1,000,000)	...	2,545,094	...	340,920	2,204,174	...					
...	39,000	...	...	...	...	39,000	...	23,700	15,300	...	
...	5,051,000	449,000	...	(1,566,600)	...	3,933,400	...	3,563,249	370,151	...					
...	8,705,000	3,084,000	...	2,566,600	...	14,355,600	...	13,686,311	669,289	...					
...					
...					
...	16,220,000	4,653,094	...	...	...	20,873,094	...	17,614,180	3,258,914	...		
...					
...	251,981,000	...	...	(3,000,000)	...	248,981,000	...	243,954,010	5,026,990	...			
...					
49,268,948	...	(7,309,168)	...	...	7,309,168	49,268,948	...	(5,586,736)	54,855,684	(9,126,822)			

Programs by Activity—Concluded

Available from previous years	Source of authorities					Disposition of authorities				
	Adjustments and transfers					Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year	\$
	As shown in	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote					
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	129 309 000	3 187 300	...	(598 217)	...	113 454 731	4 943 040	312	146 349 469	
...	257 579 000	...	(3 000 000)	(7 842)	...	248 600 936	5 970 222	...	238 829 386	
49 268 948	371 744 000	(7 309 168)	...	7 309 168	...	(5 586 736)	...	...	(9 126 822)	
...	12 271 435	...	6 933 400	446 610	...	55 981 618	843 827	...	...
...	77 154 000	13 030 900	...	1 025 319	...	96 565 026	4 211 793	...	92 126 581	
...	...	...	...	...	...	...	...	...	6 941 233	
Departmental Summary										
Selection, control and enforcement operations										
Settlement—										
Budgetary										
Non-budgetary										
International service										
Policy and management										
Activities not required for the current year										
...
...	501 216 000	28 489 635	...	865 870	...	514 602 311	15 968 882	312	484 246 669	
49 268 948	...	(7 309 168)	...	7 309 168	...	(5 586 736)	...	54 855 684	(9 126 822)	
Immigration and Refugee Board of Canada										
...	87 693 000	...	...	228 575	...	79 858 192	8 052 808	10 575	71 926 887	
...	2 852 000	...	...	...	...	3 330 223	(478 223)	...	1 520 586	
...	90 545 000	...	...	228 575	...	83 188 415	7 574 585	10 575	73 447 473	
Total Department—										
Budgetary										
Non-budgetary										
...
Immigration and Refugee Board of Canada										
...	87 693 000	...	...	228 575	...	79 858 192	8 052 808	10 575	71 926 887	
...	2 852 000	...	...	...	...	3 330 223	(478 223)	...	1 520 586	
...	90 545 000	...	...	228 575	...	83 188 415	7 574 585	10 575	73 447 473	
Total Ministry—										
Budgetary										
Non-budgetary										
...	591 761 000	28 489 635	...	1 094 445	...	597 790 726	23 543 467	10 887	557 694 142	
49 268 948	...	(7 309 168)	...	7 309 168	...	(5 586 736)	...	54 855 684	(9 126 822)	

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers					
	Main Estimates	Supplementary Estimates		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department									
EMPLOYMENT AND IMMIGRATION									
(Immigration Program)									
Grants									
Settlement									
...	85,000,000	...	...	...	...	...	85,000,000	...	82,000,000
...	85,000,000	...	...	...	...	...	85,000,000	...	82,000,000
Contributions									
Settlement									
...	51,496,000	...	...	14,583,391	...	...	66,079,391	2,303,574	48,966,566
...	13,800,000	...	...	(459,470)	...	...	13,340,530	127,270	13,252,789
...	2,000,000	...	...	(61,500)	...	...	1,938,500	1,951	1,908,177
...	800,000	...	...	450,000	...	...	1,250,000	1,617	992,962
...	98,885,000	...	...	(17,512,421)	...	...	81,372,579	2,592,578	73,033,213
...	...	...	...	...	...	...	...	...	14,655,473
...	166,981,000	...	...	(3,000,000)	...	...	163,981,000	5,026,990	152,809,180
...	251,981,000	...	...	(3,000,000)	...	...	248,981,000	5,026,990	234,809,180
...	251,981,000	...	...	(3,000,000)	...	...	248,981,000	5,026,990	234,809,180

Details of Amounts Credited to the Vote

Department	Current year		Previous year
	Estimates	Actual	Actual
	\$	\$	\$
EMPLOYMENT AND IMMIGRATION (Immigration Program)			
Non-budgetary (respendable receipts)			
Settlement			
Loan repayments—Section 119	...	15,791,729	16,795,865
Total Department—Non-budgetary	...	15,791,729	16,795,865
Total Ministry—Non-budgetary	...	15,791,729	16,795,865

Revenue

Department	Current year		Previous year
	\$	\$	\$
EMPLOYMENT AND IMMIGRATION (Immigration Program)			
Tax Revenue—			
Goods and services tax	11,003		46,280
Total Tax Revenue	11,003		46,280
Non-Tax Revenue—			
Return on investments—			
Loans, investments and advances—			
Interest on transportation and assistance loan	218,064		254,561
Refunds of previous years' expenditure—			
Recovery of previous year's loss of money	2,000		916
Recovery of bad debts	60,334		82,216
Salary overpayment	13,183		7,715
Recoverable adjustment assistance loans	(1,585)		1,261
Immigration adjustment assistance overpayments	102,463		102,073
Salary overpayments pay day change	...		362,404
Immigration adjustments	32,338		...
Secondments (Other Government departments)	34,648		...
Secondments (Non other Government departments)	85,394		...
Sundries	1,000,495		85,394
Adjustments of Prior Year's Payables at Year End	1,590,274		308,734
	2,834,150		950,713

Services and service fees—			
Application fees—			
Permanent residence	33,777,329		38,662,633
Employment authorization	10,500,079		10,106,462
Employment authorization—Entertrainers	1,007,975		885,365
Visitor visa extension	2,144,013		1,973,676
Amendment/verification of landing	432,608		423,181
Rate of exchange differential	32,027		32,260
Students	4,287,165		3,561,295
Minister's permit	555,255		796,767
Minister's permit—Extension	261,631		235,656
Discretionary entry	792,517		655,663
Replacement of immigration documents	70,115		60,190
Returning resident permit	685,175		627,875
A55 minister's consent	480,400		313,430
Criminal rehabilitation	30,250		26,312
Investment proposal amendment	36,000		84,000
Transcript of inquiry	32		2,223
Callout/overtime	3,527		2,786

Tax Revenue—		
Goods and services tax	5,255	3,592
Total Tax Revenue	5,255	3,592

SECTION 21

1993-94

PUBLIC ACCOUNTS

Solicitor General

Department

Canadian Security Intelligence Service

Correctional Service

National Parole Board

Royal Canadian Mounted Police

Royal Canadian Mounted Police External Review Committee

Royal Canadian Mounted Police Public Complaints Commission

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Details of amounts credited to the vote	21.13
Revenue	21.13

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Department**Objective**

To provide overall policy direction to the programs of the Department, and to perform review functions related to departmental agencies.

Activity Description*Ministry secretariat*

The Secretariat provides strategic and corporate advice for the Solicitor General, and the Deputy Solicitor General; develops police and security policy and advice; develops counter-terrorism policy including development, coordination, and implementation of the National Counter-Terrorism Plan; develops corrections policy and advice; provides executive, communications, legal, planning and resource management, financial and administrative services.

Review agencies

The Office of the Inspector General of CSIS monitors the compliance by the Service with its operational policies; reviews operational activities of the Service; submits an annual certificate on the Service's operations to the Solicitor General and conducts such reviews of specific activities of the Service as may be directed.

The Office of the Correctional Investigator investigates and reports on problems of offenders that come within the responsibility of the Solicitor General of Canada.

Canadian Security Intelligence Service**Objective**

To provide security intelligence to the Government of Canada.

Activity Description*Canadian Security Intelligence Service*

Collects, analyses and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada; and reports to and advises the Government of Canada in relation to these threats; and provides security assessments.

Correctional Service**Objective**

To contribute, as part of the criminal justice system, to the protection of society by actively encouraging and assisting offenders to become law-abiding citizens, while exercising reasonable, safe, secure and humane control.

Activity Description*Correctional operations*

Provision of essential services that relate to each stage in the offender's sentence, including any period of conditional release. These services include: the provision of physical health care to inmates as well as mental health care to both inmates and conditionally released offenders; supervision and control of inmates in concert with physical and perimeter security; case management operations; and community supervision and aftercare services.

Correctional programs

Provision of a range of programs designed to promote the rehabilitation of offenders including: academic and vocational training, employment and occupational development; chaplaincy programs and services; and other programs designed to address specific cultural, social, spiritual and personal development needs.

Technical and inmate services

Provision of functions directly related to food, clothing and housing services to inmates and to the construction, maintenance and operation of correctional institutions. These include: goods and services in support of institutional activities; engineering and maintenance in support of physical plant, program facilities and transportation; and capital program management services.

Management and administration

Provision of corporate services such as strategic planning, corporate policy, research, communications, program evaluation, audit, legal services and executive services. In addition, this activity encompasses those management services of personnel, finance, systems, administration, and the coordination of operational and resource planning.

CORCAN

Provision of work-related training, work experience and employment related services in accordance with offenders' needs, to facilitate offenders' re-entry into the labour market and re-integration into society.

National Parole Board**Objective**

To exercise statutory and regulatory powers to grant and to control the conditional release of persons undergoing sentences of imprisonment and to make recommendations for pardons and the exercise of the Royal Prerogative of Mercy.

Activity Description*Parole Board operations*

In accordance with the provisions of the *Parole Act*, and other relevant statutes, the National Parole

Corporate management
Includes the management of strategic and corporate planning, policy design, financial planning and program evaluation. Responsiveness and accountability is ensured by the coordination of communications, public affairs, information access, ministerial liaison and external review and appeals.

Administration

Encompasses the organization and management of the Department's human resources, its training programs, staffing, health and language services, and the administration of materiel management, the real property program and services.

Royal Canadian Mounted Police

Objective

To enforce laws, prevent crime, maintain peace, order and security.

Activity Description

Operations

Includes a wide variety of law enforcement programs in support of federal, provincial and municipal governments. Assistance and cooperation with accredited police agencies and services to the general public are provided.

Protective

Provides security and protection for Canadian and foreign dignitaries, Federal Government facilities/assets, major events as well as designated airports, and encompasses the research, development and evaluation of security equipment, materials and concepts.

Law enforcement services

Assists all Canadian law enforcement agencies by providing specialized police training, forensic laboratory, identification and information services.

Corporate management

Includes the management of strategic and corporate planning, policy design, financial planning and program evaluation. Responsiveness and accountability is ensured by the coordination of communications, public affairs, information access, ministerial liaison and external review and appeals.

Administration

Encompasses the organization and management of the Department's human resources, its training programs, staffing, health and language services, and the administration of materiel management, the real property program and services.

Royal Canadian Mounted Police External Review Committee

Objective

To provide external review of certain types of grievances, formal disciplinary and discharge and demotion appeals referred to it from the Royal Canadian Mounted Police.

Activity Description

Royal Canadian Mounted Police External Review Committee

The Royal Canadian Mounted Police External Review Committee which reports annually to Parliament is a neutral third party providing an independent and impartial review of cases. The Committee may institute hearings, summon witnesses, administer oaths and receive and accept such evidence or other information as the Committee sees fit. The findings and recommendations of the Chairman, or Committee, are sent to the parties and the Commissioner of the Royal Canadian Mounted Police.

Royal Canadian Mounted Police Public Complaints Commission

Objective

To provide the public with an opportunity to make complaints regarding the conduct of members of the RCMP in the performance of their duties, and to have the complaints examined by an external body in an independent and impartial manner.

Activity Description

Royal Canadian Mounted Police Public Complaints Commission

The RCMP Public Complaints Commission is an impartial and independent body that receives and reviews complaints brought before it. The Commission may conduct investigations, hold public hearings, summon witnesses, administer oaths, accept such evidence as the Commission sees fit, and make findings and recommendations to the Commissioner of the RCMP and the Solicitor General of Canada. The Commission Chairman submits an annual report to the Solicitor General setting out a summary of activities and a list of recommendations made during the year, for tabling before each House of Parliament.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	\$
Department									
...	27,632,000	...	...	27,632,000	1				
...	...	1	...	1	1b				
...	...	...	9,135,999	9,135,999					
...	...	...	225,000	225,000					
...	27,632,000	1	9,360,999	36,993,000		33,400,385	3,592,615	...	32,329,938
...	48,392,200	...	...	48,392,200	5				
...	...	...	(9,135,999)	(9,135,999)					
...	48,392,200	...	(9,135,999)	39,256,201					
...	51,100	...	(4,174)	46,926	(S)	31,511,402	7,744,799	...	26,986,463
...	...	...	13,761	13,761	(S)	46,926	...	...	51,175
...	...	...	...	...	(S)	7,070	...	6,691	...
...	2,086,000	...	58,000	2,144,000		2,144,000	...	...	1,680,000
...	78,161,300	1	292,587	78,453,888	Total Department—Budgetary	67,109,783	11,337,414	6,691	61,047,576
Canadian Security Intelligence Service									
...	228,665,000	...	...	228,665,000	10				
...	...	16,698,000	...	16,698,000	10b				
...	228,665,000	16,698,000	...	245,363,000		244,293,832	1,069,168	...	225,350,605
...	...	...	...	...	(S)				
...	...	...	122,808	122,808		99,565	...	23,243	...
...	228,665,000	16,698,000	122,808	245,485,808	Total Program—Budgetary	244,393,397	1,069,168	23,243	225,350,605
Correctional Service									
...	800,375,000	...	...	800,375,000	15				
...	...	243,064	...	243,064	15b				
...	...	...	5,736,000	5,736,000					
...	...	...	2,187,000	2,187,000					
...	800,375,000	243,064	7,923,000	808,541,064		793,479,575	15,061,489	...	784,462,277
...	141,354,000	...	...	141,354,000	20				
...	...	...	(5,736,000)	(5,736,000)					
...	141,354,000	...	(5,736,000)	135,618,000		130,827,571	4,790,429	...	123,111,950

28,565,694	5,190,000	...	...	(5,190,000)	28,565,694	(S)	CORCAN Revolving Fund	10,307,253	...	18,258,441	1,216,473
...	201,000	...	...	(165,714)	35,286	(S)	Pensions and other employee benefits	35,286	...	...	38,188
...	...	...	...	637,901	637,901	(S)	Spending of proceeds from the disposal of surplus	346,278	...	291,623	...
...	...	...	...	...	...	(S)	Crown assets	...	...	...	...
...	60,066,000	...	...	1,660,000	61,726,000	(S)	Contributions to employee benefit plans	61,726,000	...	...	50,354,000
...	...	...	...	12,204	12,204	(S)	Forgiveness of loans	12,204	...	...	...
...	...	...	...	62,459	62,459	(S)	Court awards	62,459	...	...	...
...	...	...	...	10,084	10,084	(S)	Refund of amounts credited to revenue in previous years	10,084	...	...	...
...	...	...	...	...	...	(S)	Appropriations not required for the current year	...	...	...	8,845
28,565,694	1,007,186,000	243,064	(786,066)	1,035,208,692	Total budgetary	L14b	Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account. <i>Appropriation Act No. 3, 1982-83.</i>	996,806,710	19,851,918	18,550,064	959,191,733
15,056	...	...	...	15,056	(Net)		Limit \$50,000	(5,256)	...	20,312	11,380
28,565,694	1,007,186,000	243,064	(786,066)	1,035,208,692	Total Program—Budgetary			996,806,710	19,851,918	18,550,064	959,191,733
15,056	...	...	...	15,056	Non-budgetary			(5,256)	...	20,312	11,380
...	24,042,000	...	...	24,042,000	National Parole Board			...	...	...	...
...	...	430,000	...	430,000	Program expenditures	25		...	...	...	...
...	...	...	320,000	320,000	Program expenditures	25b		...	...	...	...
...	24,042,000	430,000	320,000	24,792,000	Transfer from TB Vote 5 ⁽¹⁾			24,672,509	119,491	...	23,395,762
...	...	...	...	...	Total—Vote 25	(S)		2,505,000	...	...	1,810,000
...	2,438,000	...	67,000	2,505,000	Contributions to employee benefit plans			27,177,509	119,491	...	25,205,762
...	26,480,000	430,000	387,000	27,297,000	Total Program—Budgetary			...	...	...	...
...	868,181,000	...	...	868,181,000	Royal Canadian Mounted Police			...	...	...	...
...	...	13,096,000	...	13,096,000	Operating expenditures	30		862,495,447	29,552,253	...	852,013,578
...	...	...	10,770,700	10,770,700	Operating expenditures	30b		...	...	...	...
...	...	...	...	...	Transfer from TB Vote 5 ⁽¹⁾		
...	868,181,000	13,096,000	10,770,700	892,047,700	Total—Vote 30			155,349,164	13,360,836	...	127,110,563
...	130,489,000	...	...	130,489,000	Capital expenditures	35		...	...	...	...
...	...	38,221,000	...	38,221,000	Capital expenditures	35b		208,999,335	...	...	198,303,722
...	130,489,000	38,221,000	...	168,710,000	Total—Vote 35			1,504,305	33,119	2,754,400	...
...	206,300,000	...	2,699,335	208,999,335	Pensions and other employee benefits—Members of the Force	(S)		13,288,000	...	...	10,616,000
...	...	...	4,291,824	4,291,824	Spending of proceeds from the disposal of surplus	(S)		...	...	...	...
...	...	...	...	...	Crown assets			...	...	...	...
...	12,931,000	...	357,000	13,288,000	Contributions to employee benefit plans	(S)		...	...	...	...
...	1,217,901,000	51,317,000	18,118,859	1,287,336,859	Total Program—Budgetary			1,241,636,251	42,946,208	2,754,400	1,188,043,863

Ministry Summary—Concluded

Available from previous years	Source of authorities					Vote	Disposition of authorities				
	As shown in			Adjustments and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates									
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	676,000	...	...	...	676,000	40 (S)	538,444	137,556	...	666,845
...	38,000	...	...	...	38,000		38,000	...	...	95,000
...	714,000	...	...	...	714,000		576,444	137,556	...	761,845
...	3,551,000	...	...	...	3,551,000	45 (S)	3,061,274	489,726	...	2,913,753
...	221,000	...	...	...	221,000		221,000	...	...	183,000
...	3,772,000	...	...	...	3,772,000		3,282,274	489,726	...	3,096,753
28,565,694	2,562,879,300	68,688,065	18,135,188	2,678,268,247			2,580,982,368	75,951,481	21,334,398	2,462,698,137	
15,056	...	...	...	15,056			(5,256)	...	20,312	11,380

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
 (L) Non-budgetary authority (loan, investment or advance).
 (I) Treasury Board Vote 5—Government contingencies.

Source of authorities

PUBLIC ACCOUNTS, 1993-94

Programs by Activity—Concluded

Source of authorities											Disposition of authorities			
Available from previous years	As shown in				Adjustments and transfers				Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote								
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	9,318,000	...	...	11,192,000	...	...	20,510,000	18,688,819	1,821,181	...	...	...	18,449,048	...
...	5,500,000	...	...	(1,387,327)	...	...	4,112,673	4,112,673	...	...	...	...	...	...
...	146,854,000	...	...	(7,123,327)	...	...	139,730,673	134,940,244	4,790,429	...	...	...	121,994,053	...
Transfer payments														
...	899,000	...	...	(488,562)	...	...	410,438	396,161	14,277	...	...	...	1,154,543	...
...	57,000	...	...	637,562	...	...	694,562	691,838	2,724	...	...	...	...	...
...	311,000	69,000	...	...	(165,713)	...	214,287	163,762	50,525	...	...	...	1,117,897	...
...	1,267,000	69,000	...	149,000	(165,713)	...	1,319,287	1,251,761	67,526	...	...	...	2,410,189	...
15,056	...	...	...	...	...	...	15,056	(5,256)	...	...	20,312	...	11,380	...
Non-budgetary														
Correctional operations														
Program Summary														
Correctional operations—														
...	505,717,000	...	547,000	3,775,438	604,666	...	510,644,104	494,368,820	16,259,952	15,332	482,577,042	...	...	...
15,056	...	...	...	...	...	...	15,056	(5,256)	...	20,312	...	...	11,380	...
...	103,102,000	...	720,000	218,562	37,660	...	104,078,222	96,882,765	7,195,457	...	94,843,553	...	...	...
...	274,059,000	...	920,000	(15,308,936)	894,072	...	260,564,136	261,795,432	(1,418,752)	187,456	247,607,987	...	...	...
...	119,118,000	243,064	...	11,314,936	680,536	...	131,356,536	133,452,440	(2,184,739)	88,835	132,946,678	...	...	...
28,565,694	5,190,000	...	...	...	(5,190,000)	...	28,565,694	10,307,253	...	18,258,441	1,216,473	...	...	...
Management and administration														
28,565,694	1,007,186,000	243,064	2,187,000	...	(2,973,066)	...	1,035,208,692	996,806,710	19,851,918	18,550,064	959,191,733	...	...	...
15,056	...	...	...	...	...	...	15,056	(5,256)	...	20,312	11,380	...	...	...
Non-budgetary														
National Parole Board														
...	26,379,000	390,000	320,000	...	67,000	...	27,156,000	26,316,900	839,100	...	24,394,831	...	...	...
...	101,000	40,000	...	...	...	...	141,000	860,609	(719,609)	...	810,931	...	...	...
...	26,480,000	430,000	320,000	...	67,000	...	27,297,000	27,177,509	119,491	...	25,205,762	...	...	...
Total Program—Budgetary														
Royal Canadian Mounted Police														
Operating														
...	1,029,577,300	27,186,266	8,214,219	19,284,285	7,021,920	(708,082,086)	383,201,904	365,481,124	17,720,780	...	365,126,613	...	...	...
...	148,800,000	(3,166,424)	886,979	5,764,390	896,724	153,181,669	150,709,237	150,709,237	2,472,432	...	144,581,769	...	...	...
...	256,967,000	(15,040,160)	2,663,179	2,944,644	(1,355,724)	(3,614,554)	242,564,385	238,508,097	4,056,288	...	233,007,919	...	...	...

51,752,000	(2,211,799)	769,574	625,076	(5,696)	(61,500)	50,867,655	Corporate management Administration	50,077,377	790,278	...	58,710,349
218,998,000	7,154,117	6,985,749	13,682,605	3,963,319	(546,860)	250,236,930	Revenue credited to the vote	243,446,395	4,036,135	2,754,400	221,108,533
(660,429,000)	(826,000)	(8,749,000)	(42,301,000)	...	712,305,000 ⁽¹⁾	...	Total—Operating	1,048,222,220	29,075,913	2,754,400	1,022,535,183
1,045,665,300	13,096,000	10,770,700	...	10,520,543	...	1,080,052,543	Capital	...	...	...	...
69,163,000	13,542,777	...	...	...	...	82,705,777	Operations	76,098,659	6,607,118	...	62,265,161
4,075,000	369,870	...	...	...	...	4,444,870	Protective	4,109,153	335,717	...	3,847,398
43,486,000	5,890,633	...	...	...	...	49,376,633	Law enforcement services	45,393,341	3,983,292	...	31,816,674
1,564,000	1,149,369	...	...	...	...	2,713,369	Corporate management Administration	204,938	2,715,189	...	2,715,189
12,201,000	17,268,351	...	...	...	...	29,469,351	Total—Capital	27,239,580	2,229,771	...	26,466,141
130,489,000	38,221,000	...	...	...	...	168,710,000	Transfer payments	155,349,164	13,360,836	...	127,110,563
457,200	...	...	...	...	...	457,200	Law enforcement services	324,502	132,698	...	391,078
41,289,500	...	...	...	(3,172,384)	...	38,117,116	Administration	37,740,355	376,761	...	38,007,039
41,746,700	...	...	...	(3,172,384)	...	38,574,316	Total—Transfer payments	38,064,857	509,459	...	38,398,117
441,662,300	39,903,043	(534,781)	(23,016,715)	7,021,920	...	465,035,767	Program Summary	441,579,783	23,455,984	...	427,391,774
152,875,000	(2,796,554)	886,979	5,764,390	896,724	...	157,626,539	Operations	154,818,390	2,808,149	...	148,429,167
298,199,200	(9,149,527)	2,663,179	2,944,644	(1,355,724)	...	293,301,772	Protective	284,225,940	9,075,832	...	265,215,671
53,276,000	(1,062,430)	769,574	625,076	(5,696)	...	53,602,524	Law enforcement services	52,585,808	1,016,716	...	61,425,538
271,888,500	24,422,468	6,985,749	13,682,605	790,935	...	317,770,257	Corporate management Administration	308,426,330	6,589,527	2,754,400	285,581,713
1,217,901,000	51,317,000	10,770,700	...	7,348,159	...	1,287,336,859	Total Program—Budgetary	1,241,636,251	42,946,208	2,754,400	1,188,043,863
684,000	...	...	...	...	...	684,000	Royal Canadian Mounted Police External Review Committee	551,200	132,800	...	761,845
30,000	...	...	...	...	...	30,000	Operating	25,244	4,756	...	...
714,000	...	...	...	...	...	714,000	Capital	...	...	...	...
...	...	...	...	...	...	...	Total Program—Budgetary	576,444	137,556	...	761,845
3,692,000	...	...	...	...	...	3,692,000	Royal Canadian Mounted Police Public Complaints Commission	3,206,091	485,909	...	2,949,393
80,000	...	...	...	...	...	80,000	Operating	76,183	3,817	...	147,360
3,772,000	...	...	...	...	...	3,772,000	Capital	...	...	...	...
...	...	...	...	...	...	...	Total Program—Budgetary	3,282,274	489,726	...	3,096,753
28,565,694	2,562,879,300	68,688,065	13,502,700	4,632,488	...	2,678,268,247	Total Ministry—Budgetary	2,580,982,368	75,951,481	21,334,398	2,462,698,137
15,056	...	...	...	...	...	15,056	Non-budgetary	(5,256)	...	20,312	11,380

(1) The amount of revenue credited to the vote available for spending was increased during the year.

Transfer Payments

Source of authorities					Disposition of authorities				
Adjustments and transfers									
Available from previous years	As shown in		Transfers		Total available for use				
	Main Estimates	Supplementary Estimates	between ministries	within this ministry		Statutory adjustments			
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department Grants									
Ministry secretariat									
...	44,100	...	...	...	44,100	...	44,100	...	49,000
...	110,250	...	...	...	110,250	...	110,250	...	122,500
...	45,000	...	...	...	45,000	...	45,000	...	50,000
...	1,604,384	...	...	...	1,604,384	...	1,604,384	...	1,782,649
...	1,803,734	...	...	...	1,803,734	...	1,803,734	...	2,004,149
Contributions									
Ministry secretariat									
Payments to the provinces, territories, municipalities, Indian band councils and recognized authorities representing Indians on-reserve, Indian communities on Crown land and Inuit communities for the Indian policing program									
...	43,480,000	...	...	(9,135,999)	34,344,001	...	27,237,155	7,106,846	22,385,084
Payment to the provinces, territories, public and private bodies in support of activities complementary to those of the Solicitor General									
...	2,793,466	...	...	...	2,793,466	...	2,161,138	632,328	2,253,480
...	315,000	...	...	...	315,000	...	309,375	5,625	343,750
...	46,588,466	...	...	(9,135,999)	37,452,467	...	29,707,668	7,744,799	24,982,314
...	48,392,200	...	...	(9,135,999)	39,256,201	...	31,511,402	7,744,799	26,986,463
Correctional Service									
Grants									
Correctional operations									
Grant to the University of Saskatchewan, College of Medicine for a psychiatric residency seat									
...	48,000	...	...	...	48,000	...	37,833	10,167	37,804
Management and administration									
...	70,000	69,000	...	...	139,000	...	98,475	40,525	59,561
...	201,000	...	...	...	35,287	(165,713)	35,287	...	38,188

...	40,000	...	...	...	40,000	...	30,000	10,000	...	40,000
...	311,000	69,000	...	...	214,287	(165,713)	163,762	50,525	...	137,749
...	359,000	69,000	...	...	262,287	(165,713)	201,595	60,692	...	175,553
Total—Grants										
Contributions										
Correctional operations										
Contributions for the purpose of providing parole services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services										
...	851,000	...	...	(488,562)	...	362,438	358,328	4,110	...	1,116,739
Correctional programs										
Contributions for the purpose of providing parole services, individual and group inmate services, community education and involvement as they relate to correctional services and other complementary services										
...	57,000	...	...	637,562	...	694,562	691,838	2,724	...	...
Technical and inmate services										
Contributions towards construction done by provinces or municipalities										
...	...	...	...	...	...	...	...	...	...	1,117,897
...	908,000	...	...	149,000	...	1,057,000	1,050,166	6,834	...	2,234,636
Program Summary by Activity										
...	899,000	...	...	(488,562)	...	410,438	396,161	14,277	...	1,154,543
...	57,000	...	...	637,562	...	694,562	691,838	2,724	...	...
...
...	311,000	69,000	...	...	(165,713)	214,287	163,762	50,525	...	1,117,897
...	1,267,000	69,000	...	149,000	(165,713)	1,319,287	1,251,761	67,526	...	2,410,189
Total Program										
Royal Canadian Mounted Police										
Grants										
Administration										
...	2,250	...	...	...	...	2,250	4,296	(2,046)	...	2,500
...	2,250	...	...	...	...	2,250	1,956	294	...	1,785
International Association of Chiefs of Police Payments, in the nature of Workers' Compensa- tion, to survivors of members of the Royal Canadian Mounted Police killed while on duty										
...	1,000,000	...	...	...	...	1,000,000	621,487	378,513	...	561,841
(S) Pensions under the <i>Royal Canadian Mounted Police Pension Continuation Act</i>										
...	32,100,000	...	...	...	(2,227,166)	29,872,834	29,872,834	...	...	30,634,037

Transfer Payments—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	8,100,000	...	...	...	(939,212)	7,160,788	...	...	6,679,930
...	85,000	...	...	...	(6,006)	78,994	...	...	126,946
...	41,289,500	...	...	...	(3,172,384)	38,117,116	...	...	38,007,039
Total—Grants									
Contributions									
Law enforcement services									
Contributions to non-Royal Canadian Mounted Police candidates attending Canadian Police College courses									
...	457,200	...	...	...	...	457,200	132,698	...	391,078
...	457,200	...	...	...	...	457,200	132,698	...	391,078
Program Summary by Activity									
Law enforcement services									
...	457,200	...	...	...	(3,172,384)	38,117,116	...	...	391,078
...	41,289,500	...	...	...	(3,172,384)	38,574,316	...	...	38,007,039
...	41,746,700	...	...	...	(3,172,384)	38,574,316	...	...	38,398,117
...	91,405,900	69,000	...	(8,986,999)	(3,338,097)	79,149,804	...	...	67,794,769
...	91,405,900	69,000	...	(8,986,999)	(3,338,097)	79,149,804	...	...	67,794,769

(S) Statutory transfer payment.

	Current year		Previous year	
	Estimates	Actual	Actual	
	\$	\$		\$
Correctional Service				
Budgetary (respendable revenues)				
CORCAM Revolving Fund	57,027,000	51,829,557	49,810,531	
Total budgetary	57,027,000	51,829,557	49,810,531	
Non-budgetary (respendable receipts)				
Parolees' loan account	...	18,479	16,170 ⁽¹⁾	
Total non-budgetary	...	18,479	16,170	
Total Program—Budgetary	57,027,000	51,829,557	49,810,531	
Non-budgetary	...	18,479	16,170	
Royal Canadian Mounted Police				
Budgetary (respendable revenues)				
Operations	...	692,094,333	647,686,077	
Community bases/contract policing	...	16,267,005	12,270,363	
Aboriginal policing	657,904,000	708,361,338	659,956,440	
Law enforcement services	2,711,000	3,658,235	3,463,662	
Police Information Retrieval System	40,000	...	1,323,106	
Corporate management	600,000	546,860	565,860	
Miscellaneous	...	...	...
Administration	...	...	...
Miscellaneous	...	...	...
Total Program—Budgetary	661,255,000⁽²⁾	712,566,433	665,309,068	
Total Ministry—Budgetary	718,282,000	764,395,990	715,119,599⁽¹⁾	
Non-budgetary	...	18,479	16,170	

(1) Amounts reporting in previous year's Public Accounts.

(2) The amount of revenue credited to the vote available for spending was increased during the year.

Revenue

	Current year		Previous year	
	\$	\$		\$
Department				
Tax Revenue—				
Goods and services tax	87			3,763
Total Tax Revenue	87			3,763
Non-Tax Revenue—				
Refunds of previous years' expenditure—				
Refunds of previous years' expenditure	15,049			123,459
Refunds of previous years' expenditure—Other	408			15,774
Government departments	276,105			82,355
Adjustments of Prior Year's Payables at Year End	291,562			221,588
Services and service fees	243			165
Proceeds from sales—				
Proceeds from the disposal of surplus Crown assets	13,761			...
Other non-tax revenue	1,356			1,346
Total Non-Tax Revenue	306,922			223,099
Total Department	307,009			226,862
Canadian Security Intelligence Service				
Non-Tax Revenue—				
Refunds of previous years' expenditure—				
Refunds of previous years' expenditure	381,110			403,515
Adjustments of Prior Year's Payables at Year End	468,697			1,022,552
Proceeds from sales—	849,807			1,426,067
Proceeds from the disposal of surplus Crown assets	122,808			...
Other non-tax revenue	177,236			33,265
Total Program	1,149,851			1,459,332
Correctional Service				
Tax Revenue—				
Goods and services tax	734,585			637,506
Total Tax Revenue	734,585			637,506

	Current year	Previous year
Non-Tax Revenue—	\$	\$
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	470,885	1,576,529
Adjustments of Prior Year's Payables at Year End	1,213,568	1,502,361
	1,684,453	3,078,890
Privileges, licences and permits—		
Rentals	410,034	404,882
Board and lodging—Inmates	111,516	110,164
	521,550	515,046
Services and service fees—		
Laundry service	46,472	67,073
Inmate maintenance—Contracted (Federal-provincial agreements)	187,315	272,516
Psychiatric services—Contracted	1,128,657	1,189,920
Access to information fees	1,705	1,298
	1,364,149	1,530,807
Proceeds from sales—		
Sale of inmate canteen	8,332,296	8,943,770
Sale of manufactured products	24,214	52,961
Proceeds from the disposal of surplus Crown assets	637,901	...
	8,994,411	8,996,731
Other non-tax revenue—		
Fines and forfeitures	136,050	130,495
Provincial sales tax commissions	530	...
Inmate clothing—Includes loans repaid	...	68
Claims for the Crown	16,266	35,803
Premium and discount on exchange	3,868	733
Meal sales	42,262	45,389
Miscellaneous	51,249	71,350
	250,225	283,838
Total Non-Tax Revenue	12,814,788	14,405,312
Total Program	13,549,373	15,042,818

	Current year	Previous year
National Parole Board	\$	\$
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of previous years' expenditure	23,710	76,543
Adjustments of Prior Year's Payables at Year End	2,052	...
	25,762	76,543
Other non-tax revenue	115	121
Total Program	25,877	76,664
Royal Canadian Mounted Police		
Tax Revenue—		
Goods and services tax	280,113	276,817
Total Tax Revenue	280,113	276,817
Non-Tax Revenue—		
Return on investments—		
Other accounts—		
Loans and advances to persons posted abroad—		
Interest	13,541	13,422
Transfer of profit	54,427	13,310
	67,968	26,732
Refunds of previous years' expenditure—		
Repayment by provinces for various investments	34,203	209,436
Repayment for services rendered to other Government departments	2,340,457	284,650
Repayment for repairs to motor vehicles	352,364	272,453
Refunds from private firms	647,575	546,514
Adjustments of Prior Year's Payables at Year End	...	2,716
Sundries	56,950	10,488
	3,431,549	1,326,257
Privileges, licences and permits—		
Rental of public buildings and property	6,161,443	5,257,961
Paid parking	40,791	34,440
	6,202,234	5,292,401
Services and service fees—		
Access to information	3,306	2,367

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Proceeds from sales—			Royal Canadian Mounted Police External Review Committee		
Sale of cloth to manufacturers	1,042,501	1,474,423	Non-Tax Revenue—		
Sale of kit and clothing to members	428,450	301,351	Refunds of previous years' expenditure—		
Sale of kit and clothing to provinces for auxiliary members	361,757	336,947	Refunds of previous years' expenditure	35	1,395
Proceeds from the disposal of surplus Crown assets	4,291,824	...	Adjustments of Prior Year's Payables at Year End	...	500
RCMP Mess meals—			Total Program	35	1,895
Paylist deductions	1,193,159	1,203,928			
Taxable cash sales	920,767	968,413	Royal Canadian Mounted Police		
Non-taxable cash sales	908,722	988,610	Public Complaints Commission		
Per-diem board Mess payments	427,738	425,574	Non-Tax Revenue—		
Sale of ammunition to members	2,455	(477)	Refunds of previous years' expenditure—		
Sale of breathalyzer supplies	19,649	7,019	Refunds of previous years' expenditure	240	19,667
Sale—Accident report/photo	88,446	137,210	Adjustments of Prior Year's Payables at Year End	9,671	27,248
Quarterly subscription fees	85,070	73,993	Total Program	9,911	46,915
Sundry sales	20,377	5,014			
	9,790,915	5,922,005	Ministry Summary		
Other non-tax revenue—			Tax Revenue—		
Payment to RCMP Officers Pension Fund	20,483	21,924	Goods and services tax	1,014,785	918,086
Payment for Musical Ride performances	61,500	89,235	Total Tax Revenue	1,014,785	918,086
Damage assessment against members—Motor vehicles	8,918	5,351	Non-Tax Revenue—		
Payment for training services at Depot	252,202	63,326	Return on investments	67,968	26,732
Compensation for provincial sales tax	327	27	Refunds of previous years' expenditure	6,293,079	6,178,155
Insurance refund—Members injury accident	2,600	18,644	Privileges, licences and permits	6,723,784	5,807,447
Sundries	298,205	283,318	Services and service fees	1,367,698	1,533,339
	644,235	481,825	Proceeds from sales	18,921,895	14,918,736
Total Non-Tax Revenue	20,140,207	13,051,587	Other non-tax revenue	1,073,167	800,395
Total Program	20,420,320	13,328,404	Total Non-Tax Revenue	34,447,591	29,264,804
			Total Ministry	35,462,376	30,182,890

SECTION 22

1993-94 PUBLIC ACCOUNTS

Supply and Services

Department (includes Public Works)
Canada Mortgage and Housing
Corporation
Canada Post Corporation
Canadian Commercial Corporation
Royal Canadian Mint

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

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Program objectives and activity descriptions	22.2
Ministry summary	22.4
Programs by activity	22.9
Transfer payments	22.13
Details of amounts credited to the vote	22.15
Revenue	22.16

Department

SUPPLY AND SERVICES

Objective

To contribute to the achievement of value for money, the preservation of fairness and integrity in Government administration and the support of Government objectives, by delivering or facilitating a wide range of valued essential services in the areas of supply, personnel and finance, that enable departments and agencies of the Government of Canada to achieve their objectives.

SSC provides common services in relation to compensation, financial and personnel management systems, as well as the centralized Receiver General for Canada functions including payment, collection, and banking services, maintenance of the accounts of Canada and preparation of the Public Accounts. SSC also provides common services for the procurement of goods and services required by departments and agencies, and for the disposal of Crown-owned material. SSC's Special Operating Agencies provide a range of services such as consulting and audit, printing and publishing, and standards development, on a fee-for-service/appropriation basis.

Activity Description

Central and common services activity
This activity consists of central and common services in the areas of supply, personnel, and finance, where each service is a sub-activity and incorporates directly related service line management and delivery functions throughout the Department. Central and common services are developed in an integrated manner at headquarter to meet a wide variety of client

needs, and are delivered to approximately 100 departments and agencies through a network of offices across Canada, in Europe and in the United States in conformance with established client service and resourcing standards.

Each sub-activity includes resources dedicated only to that particular sub-activity, as well as an allocated portion of those resources in regional directorates which provide direct support to more than one central and common services sub-activity.

Central services provided to the Government as a whole are:

- banking and cash management;
- central accounting and reporting; and
- socio-economic and other payments.

Common services provided to federal departments and agencies are:

- acquisitions;
- compensation services;
- Crown assets distribution;
- information management;
- major Crown projects;
- management information support services;
- stocked item supply; and
- traffic management.

Program support and administration activity

This activity is composed of two categories: program administration (a variety of functional services supporting the Supply and Services Program) and program support (composed of several functions indirectly supporting multiple central and common services).

Program administration comprises:

- administration;
- corporate policy and planning;
- Finance;
- human resources; and
- program management.

Program support comprises:

- central and common service delivery support;
- contract settlement;
- contractual cost and financial review; and
- security.

Special Operating Agencies

This activity encompasses the individual Special Operating Agencies (SOAs) which offer a range of optional services to departments and agencies on a fee-for-service basis. Some mandatory services are also provided and some services are funded by vote. The SOAs include the Canada Communication Group, the Canadian General Standards Board and Consulting and Audit Canada. Services offered include: printing, publishing and a wide range of communication services; production of consensus standards for Government and consumer products and services; and consulting, auditing and related services.

PUBLIC WORKS

Services Program

Objective

To provide common services, appropriate to the client's needs, at market-based rates, in the acquisition, management, operation, and disposal of federal real property; and to provide corporate and administrative support to the Department.

Activity Description

Realty services

To provide, at market-based rates, real property services related to the acquisition, leasing, letting, development, survey, management, operation, maintenance, repair, and disposal of real property.

Architectural and engineering services

To deliver, at market-based rates, real property related architectural and engineering services required for new construction, renovations, maintenance, professional advice, environmental services and dredging and fleet services, in support of other Government departments and the Public Works Real Property Program.

Corporate and administrative services

To provide executive direction as well as services and advice in support of the Department in areas of corporate management and administration, human resources, audit and evaluation, communications and marketing and planning.

Real Property Program

Objective

To manage a diverse portfolio of federal real property in order to provide appropriate accommodation to federal tenants and to optimize the investment in the assets.

Activity Description

Program coordination

To provide policy and operational advice to the Minister and the Departmental Executive.

Office facilities

To manage the provision of office facilities centrally in order to appropriately and safely accommodate federal tenants, promote a productive work environment and optimize the federal investment in the buildings.

Federal facilities

To manage the investment and divestment of a diverse portfolio of federal facilities in the custody of the Minister.

Municipal grants

To manage the payment of federal grants in lieu of municipal or provincial taxes.

Crown Corporations Program

Objective

To authorize and issue payments to certain Crown corporations pursuant to agreements approved by the Governor in Council.

Activity Description

Old Port of Montreal Corporation Inc.

To develop and promote the development of the Old Port of Montreal lands by putting into place infrastructure, equipment and services.

Canada Mortgage and Housing Corporation

Objective

To promote the construction of new houses, the repair and modernization of existing houses, and the improvement of housing and living conditions.

Canada Post Corporation

Objective

The objective of the Corporation is to establish and operate a postal service.

Canadian Commercial Corporation

Objective

To provide an effective, responsive government-to-government export contracting service to the private and public sectors in Canada, at the least cost to the Canadian taxpayer; and to provide an efficient and effective contract management service to foreign governmental customers.

Royal Canadian Mint

Objectives

- To produce and arrange for the production and supply of coins of the currency of Canada;
- To produce coins of the currency of countries other than Canada;
- To melt, assay, refine, buy and sell gold, silver and other metals for the account of Canada; and
- To make medals, plaques and other things as are incidental to the powers of the Mint.

Ministry Summary

Source of authorities				Disposition of authorities						
Available from previous years	As shown in		Total available for use	Vote	Used in the current year			Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates			Adjustments and transfers	\$	\$	\$	\$	
Department										
SUPPLY AND SERVICES										
...	423,390,000	...	423,390,000	1						
...	32,040,200	1b						
...	...	32,040,200	866,485							
...	866,485							
...	423,390,000	32,040,200	866,485							
...	456,296,685	2b						
...	...	1	...							
...	22,615,000	...	22,615,000	5						
...	...	4,050,500	4,050,500	5b						
...	22,615,000	4,050,500	...							
...	22,615,000	4,050,500	26,665,500							
...	51,100	...	(4,985)	(S)			46,115			
...	257,226	(S)			127,502		129,724	
...	32,420,000	...	973,562	(S)			33,393,562		...	
93,568,630	2,286,000	...	(2,286,000)	(S)			15,566,160		78,002,470	30,417,000
15,984,289	16,000	...	(16,000)	(S)			6,094,204		9,890,085	(15,246,654)
76,608,015	76,608,015	(S)			31,120,767		45,487,248	5,917,305
98,275,993	98,275,993	(S)			6,611		98,275,993	3,479,057
...	6,611	(S)			...		...	...
...	(S)			...		...	...
...	(S)			...		...	17,392,798
...	(S)			...		...	...
284,436,927	480,778,100	36,090,701	(203,101)				557,618,917	11,698,190	231,785,520	574,366,797
Total budgetary										
L15b Imprint funds, accountable advances and recoverable advances; to increase funds from \$17,000,000 to \$22,000,000 in accordance with Finance Vote L29g, <i>Appropriation Act No. 2, 1967</i> (Net)										
12,508,663				200,492		12,308,171	119,014
...	(24,600,000)
12,508,663	12,508,663				200,492		12,308,171	(24,480,986)
Total non-budgetary										
Total Supply and Services—										
Budgetary										
284,436,927	480,778,100	36,090,701	(203,101)				557,618,917	11,698,190	231,785,520	574,366,797
12,508,663				200,492		12,308,171	(24,480,986)
...
12,508,663	12,508,663				200,492		12,308,171	(24,480,986)
Non-budgetary										
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Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote				
	Main Estimates	Supplementary Estimates	Adjustments and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
63,674,958	(6,604,000)	...	6,604,000	63,674,958	(S)	(437,810)	...	64,112,768	9,137,818
63,674,958	(6,604,000)	...	6,604,000	63,674,958		(437,810)	...	64,112,768	9,137,818
713,898,675	2,220,692,200	36,090,702	27,296,223	2,997,977,800		2,222,431,540	63,399,126	712,147,134	2,212,085,206
12,508,663	...	20,700,000	...	33,208,663		20,900,492	...	12,308,171	(14,880,986)
COMMUNICATIONS (Government Telecommunications Agency)									
Government Telecommunications Agency Revolving Fund									
Total Communications (Government Telecommunications Agency)—Budgetary									
Total Department—									
Budgetary									
Non-budgetary									
Canada Mortgage and Housing Corporation									
Operating expenditures									
To authorize the additional amount of \$13.5 billion pursuant to paragraph 21(2)(b) of the <i>Canada Mortgage and Housing Corporation Act</i>									
...	2,134,194,000	...	...	2,134,194,000	25	1,944,767,983	189,426,017	...	1,979,487,700
...	...	1	...	1		...	1	...	...
...	2,134,194,000	1	...	2,134,194,001		1,944,767,983	189,426,018	...	1,979,487,700
Total budgetary									
(L) Loans or guarantees made by the Corporation pursuant to the <i>Canada Mortgage and Housing Corporation Act</i> , section 21 and the <i>National Housing Act</i> , section 24, are as follows:									
Section 19, Special Mortgage and Loan Purchase Fund. Limit \$100,000,000 less the balance of the Fund. (Net)									
100,000,000	...	...	...	100,000,000		...	...	100,000,000	...
Subsection 26(3). Advances for provincial and municipal urban redevelopment. Limit \$351,000,000. (Gross)									
286,000,000	...	...	...	286,000,000		...	...	286,000,000	...
249,500,000	...	...	...	249,500,000		...	...	249,500,000	...
Subsection 27.6(2). Advances for neighbourhood improvement. Limit \$302,000,000. (Gross)									
Subsection 34(a). Advances for direct loans under Parts II, IV.2, VI and VI.1 and section 59.									
1,641,106,790	...	...	...	1,641,106,790		...	...	1,641,106,790	...
Limit \$14,500,000,000. (Gross)									
Subsection 42(4). Advances for land acquisition for low rental housing. Limit \$40,000,000. (Gross)									
38,500,000	...	...	...	38,500,000		...	...	38,500,000	...
Subsection 53(3). Advances and reimbursements for water and sewerage projects. Limit \$1,674,600,000. (Gross)									
354,200,000	...	...	...	354,200,000		...	...	354,200,000	...
Subsection 56(2). Advances for rehabilitation of existing residential buildings. Limit \$500,000,000. (Gross)									
157,100,000	...	...	...	157,100,000		...	...	157,100,000	...

59,000,000	...	...	59,000,000	...	...	...	59,000,000	...	...
487,925,663	...	...	487,925,663	...	...	143,000,000	...	344,925,663	148,508,032
100,000,000	...	...	100,000,000	...	...	...	...	100,000,000	...
111,000,000	...	...	111,000,000	...	...	...	...	111,000,000	...
157,399,135	...	...	157,399,135	...	...	148,463,000	...	8,936,135	47,000,865
60,000,000	...	...	60,000,000	...	...	...	...	60,000,000	...
...	(33,000,000)	...	33,000,000	...	...	...	...	...	...
3,801,731,588	(33,000,000)	...	33,000,000	3,801,731,588	...	291,463,000	...	3,510,268,588	195,508,897
3,801,731,588	2,134,194,001	...	2,134,194,001	...	...	1,944,767,983	189,426,018	...	1,979,487,700
...	(33,000,000)	...	33,000,000	3,801,731,588	...	291,463,000	...	3,510,268,588	195,508,897
Canada Post Corporation									
...	14,000,000	...	...	14,000,000	...	14,000,000	...	...	14,000,000
...
...
...	14,000,000	...	14,000,001	...	...	14,000,000	1	...	14,000,000
420,000,000	...	...	420,000,000	...	...	...	...	420,000,000	...
Canadian Commercial Corporation									
...	14,467,000	...	...	14,467,000	...	13,763,075	703,925	...	13,500,031
10,000,000	...	...	...	10,000,000	...	...	...	10,000,000	...
...
10,000,000	14,467,000	...	...	14,467,000	...	13,763,075	703,925	...	13,500,031
...	...	...	...	...	...	...	...	10,000,000	...

Ministry Summary—Concluded

[illegible]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

(2) Net liabilities assumed were decreased by \$2,864,693 due to an increase in assets assumed by the Fund.

Source of authorities										Disposition of authorities									
Adjustments and transfers																			
Available from previous years	As shown in			Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use											
	Main Estimates	Supplementary Estimates								Department SUPPLY AND SERVICES	Used in the current year	Variance under or (over)	Available for use in subsequent years						
\$	\$	\$	\$	\$	\$	\$	\$	\$			\$	\$	\$	\$	\$	\$	\$	\$	\$
98,275,993	...	...	...	...	...	...	...	98,275,993	Operating	Defence Production Revolving Fund	...	...	98,275,993	...	...	...	...	...	...
93,568,630	581,177,400	...	...	866,485	...	(1,055,212)	(241,636,000)	432,921,303	Central and common services	Program support and administration	370,612,985	(15,823,877)	78,132,195	...	...	...	...	344,105,968	...
92,592,304	107,938,100	32,040,200	...	...	...	1,626	(5,718,000)	134,261,926	Special Operating Agencies	Government Telecommunications and Informatics Services	114,299,648	19,962,278	...	...	...	...	...	186,826,192	...
...	374,153,000	...	...	...	...	(16,000)	(370,605,000)	96,124,304	Total—Operating	Revenue credited to the vote	41,363,351	7,084,157	47,676,796	...	1	...	...	11,465,113	...
...	(617,959,000)	...	...	...	...	...	617,959,000	...	Total—Operating	Capital	526,275,984	11,222,559	224,084,984	...	...	...	...	...	...
284,436,927	445,309,500	32,040,201	866,485	...	...	(1,069,586)	...	761,583,527	Central and common services	Program support and administration	16,583,980	6,042,520	...	...	...	...	...	25,111,752	...
...	18,576,000	4,050,500	...	...	...	...	...	22,626,500	Special Operating Agencies	Total—Capital	10,656,889	(5,566,889)	...	...	...	...	...	2,162,876	...
...	5,090,000	...	...	...	...	...	...	5,090,000	Total—Transfer payments	Transfer payments	1,857,464	...	7,700,536	...	...	...	...	9,412,555	...
...	9,538,000	...	...	...	...	...	...	9,538,000	Non-budgetary	Extend purpose of Finance Vote L29g	29,098,333	475,631	7,700,536	...	...	...	...	36,687,183	...
...	33,224,000	4,050,500	...	...	...	...	...	37,274,500	Activities not required for the current year	Vote L29g	2,244,600	...	...	...	...	...	...	2,489,543	...
...	2,244,600	...	...	...	...	...	...	2,244,600	Total—Non-budgetary	Reciprocal taxation	2,244,600	...	...	...	...	...	...	(7,207,202)	...
...	2,244,600	...	...	...	...	...	...	2,244,600	Supply and Services Summary	Total—Transfer payments	2,244,600	...	...	...	...	...	...	...	...
12,508,663	...	...	...	...	...	...	...	12,508,663	Defence Production Revolving Fund	Extend purpose of Finance Vote L29g	200,492	...	12,308,171	...	...	...	...	119,014	...
...	...	...	...	...	...	...	...	...	Central and common services	Activities not required for the current year	...	...	...	...	...	...	...	(24,600,000)	...
12,508,663	...	...	...	...	...	...	...	12,508,663	Program support and administration	Total—Non-budgetary	...	...	...	...	...	...	...	(24,480,986)	...
98,275,993	...	...	...	...	...	...	...	98,275,993	Supply and Services Summary	Total—Non-budgetary	200,492	...	12,308,171	...	...	...	...	...	...
93,568,630	360,362,000	4,050,500	866,485	...	...	(1,055,212)	...	457,792,403	Defence Production Revolving Fund	Extend purpose of Finance Vote L29g	389,441,565	(9,781,357)	78,132,195	...	...	...	...	371,707,263	...
...	107,310,100	32,040,200	...	...	...	1,626	...	139,351,926	Central and common services	Activities not required for the current year	124,956,537	14,395,389	...	...	...	...	...	188,989,068	...

Programs by Activity—Continued

Source of authorities												Disposition of authorities			
Available from previous years		As shown in		Adjustments and transfers				Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year			
		Main Estimates	Supplementary Estimates	Transfers ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote								
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
92,592,304	13,106,000	...	...	...	...	(16,000)	...	105,682,304	43,220,815	7,084,157	55,377,332	20,877,668
...	...	1	...	...	...	...	...	1	...	1	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	(7,207,202)
12,508,663	...	...	...	...	...	...	...	12,508,663	200,492	...	12,308,171	119,014
...	...	...	...	...	...	...	...	...	...	...	...	(24,600,000)
Total Supply and Services—															
284,436,927	480,778,100	36,090,701	866,485	...	...	(1,069,586)	...	801,102,627	557,618,917	11,698,190	231,785,520	574,366,797	
12,508,663	...	...	...	...	...	...	...	12,508,663	200,492	...	12,308,171	(24,480,986)
PUBLIC WORKS															
Services Program															
...	31,581,100	1	...	...	...	114,317	...	31,695,418	28,607,961	2,935,433	152,024	32,909,137
365,786,790	2,307,390,000	...	...	(28,530,229)	...	32,380,785	(2,306,440,000) ⁽¹⁾	370,587,346	(45,509,476)	...	416,096,822	(28,137,935)	
...	(2,306,440,000)	...	...	...	...	...	2,306,440,000	...	...	...	...	...
365,786,790	32,531,100	1	...	(28,530,229)	...	32,495,102	...	402,282,764	(16,901,515)	2,935,433	416,248,846	4,771,202			
...	...	...	...	28,530,229	...	...	...	28,530,229	28,530,229	...	...	34,678,066
Program Summary															
...	31,581,100	1	...	...	...	114,317	...	31,695,418	28,607,961	2,935,433	152,024	32,909,137
365,786,790	950,000	...	...	...	...	32,380,785	...	399,117,575	(16,979,247)	...	416,096,822	6,540,131
365,786,790	32,531,100	1	...	...	...	32,495,102	...	430,812,993	11,628,714	2,935,433	416,248,846	39,449,268
Total Program—Budgetary															
Real Property Program															
Operating															
...	42,054,000	...	...	...	...	246,781	...	42,300,781	43,519,902	(1,219,121)	...	53,047,810
...	979,702,000	...	...	...	...	34,283	(170,808,000)	808,928,283	764,760,970	44,167,313	...	718,512,575
...	225,946,000	...	...	...	...	60,242	(68,623,000)	157,383,242	156,686,836	696,406	...	150,160,880
...	4,665,000	...	...	...	...	188,508	...	4,853,508	4,754,679	98,829	...	3,939,755
...	(239,431,000)	...	...	...	...	...	239,431,000	...	...	...	...	...
...	1,012,936,000	...	...	...	...	529,814	...	1,013,465,814	969,722,387	43,743,427	...	925,661,020
Total—Operating															

Programs by Activity—Concluded

Source of authorities										Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers				Total available for use	Total Communications (Government Telecommunications Agency)—	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year		
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote								
\$	\$	\$	\$	\$	\$	\$	\$	Total Communications (Government Telecommunications Agency)—	\$	\$	\$	\$		
63,674,958	(6,604,000)	...	...	...	6,604,000	...	63,674,958	Budgetary	(437,810)	...	64,112,768	9,137,818
713,898,675	2,220,692,200	36,090,702	866,485	...	26,429,738	...	2,997,977,800	Total Department—Budgetary	2,222,431,540	63,399,126	712,147,134	2,212,085,206		
12,508,663	...	20,700,000	...	...	...	...	33,208,663	Non-budgetary	20,900,492	...	12,308,171	(14,080,986)
Canada Mortgage and Housing Corporation														
3,801,731,588	2,134,194,000	1	...	...	...	...	2,134,194,001	Operating	1,944,767,983	189,426,018	...	1,979,487,700
...	(33,000,000)	...	...	...	33,000,000	...	3,801,731,588	Non-budgetary	291,463,000	...	3,510,268,588	195,508,897
3,801,731,588	2,134,194,000	1	...	...	...	...	2,134,194,001	Total Program—Budgetary	1,944,767,983	189,426,018	...	1,979,487,700
...	(33,000,000)	...	...	...	33,000,000	...	3,801,731,588	Non-budgetary	291,463,000	...	3,510,268,588	195,508,897
Canada Post Corporation														
420,000,000	14,000,000	1	...	...	...	...	14,000,001	Operating	14,000,000	1	...	14,000,000
...	...	...	...	...	...	...	420,000,000	Non-budgetary	...	...	420,000,000	...
420,000,000	14,000,000	1	...	...	...	...	14,000,001	Total Program—Budgetary	14,000,000	1	...	14,000,000
...	...	...	...	...	...	...	420,000,000	Non-budgetary	...	...	420,000,000	...
Canadian Commercial Corporation														
10,000,000	14,467,000	...	...	...	...	...	14,467,000	Operating	13,763,075	703,925	...	13,500,031
...	...	...	...	...	...	...	10,000,000	Non-budgetary	...	...	10,000,000	...
10,000,000	14,467,000	...	...	...	...	...	14,467,000	Total Program—Budgetary	13,763,075	703,925	...	13,500,031
...	...	...	...	...	...	...	10,000,000	Non-budgetary	...	...	10,000,000	...
Royal Canadian Mint														
41,806,308	...	...	...	...	...	...	41,806,308	Non-budgetary	(5,323,866)	...	47,130,174	(2,673,065)
41,806,308	...	...	...	...	...	...	41,806,308	Total Program—Non-budgetary	(5,323,866)	...	47,130,174	(2,673,065)
713,898,675	4,383,353,200	36,090,704	866,485	...	26,429,738	...	5,160,638,802	Total Ministry—Budgetary	4,194,962,598	253,529,070	712,147,134	4,219,072,937		
286,046,559	(33,000,000)	20,700,000	...	...	33,000,000	...	4,306,746,559	Non-budgetary	307,039,626	...	3,999,706,933	178,754,846

(1) Due to the nature of the operations of the Public Works Revolving Fund, details by activity are not available for the Services Program.

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers			
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use	
	\$	\$	\$	\$	\$	\$	
...	2,244,600	...	...	...	...	2,244,600	Department SUPPLY AND SERVICES
...	2,244,600	...	...	...	...	2,244,600	Contributions
...	Central and common services Contributions to organizations, associations, and individuals for projects to promote public education and awareness of science and technology
...	2,244,600	2,244,600
...	2,244,600	Total—Contributions
...	Other transfer payments
...	Items not required for the current year
...	Total—Other transfer payments
...	Supply and Services Summary by Activity
...	2,244,600	...	...	...	...	2,244,600	Central and common services
...	Items not required for the current year
...	2,244,600	...	...	...	...	2,244,600	Total Supply and Services
...	PUBLIC WORKS
...	Services Program
...	Grants
...	Grants in lieu of property taxes, paid on behalf of other Government departments
...	4,700,500	...	4,700,500	Grants in lieu of property taxes, paid on behalf of Canada Post Corporation
...	23,829,729	...	23,829,729	23,829,729
...	28,530,229	...	28,530,229	Total—Grants
...	Contributions
...	Items not required for the current year
...	Total—Contributions
...	28,530,229	...	28,530,229	Total Program
...	398,538
...	398,538
...	28,530,229	34,678,066

Transfer Payments—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers		Total available for use	Real Property Program Grants		
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments		Grants	Federal facilities	(S) Dry dock subsidy to Canadian Vickers, Montreal
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	180,000	...	...	...	(180,000)	...	...	...	...
...	437,914,000	...	...	...	(11,949,592)	425,964,408	...	425,964,408	...
...	438,094,000	...	...	...	(12,129,592)	425,964,408	...	425,964,408	...
							Municipal grants		
...	12,000	...	...	...	...	12,000	...	12,000	...
...	26,000	...	...	...	...	26,000	...	26,000	...
...	38,000	...	...	...	...	38,000	...	38,000	...
...	38,000	...	...	...	...	38,000	...	38,000	...
...	180,000	...	...	...	(180,000)	...	...	...	...
...	437,914,000	...	...	...	(11,949,592)	425,964,408	...	425,964,408	...
...	438,132,000	...	...	...	(12,129,592)	426,002,408	...	425,976,408	...
...	438,132,000	...	...	28,530,229	(12,129,592)	454,532,637	...	454,506,637	...
...	440,376,600	...	...	28,530,229	(12,129,592)	456,777,237	...	456,751,237	...
...	440,376,600	...	...	28,530,229	(12,129,592)	456,777,237	...	456,751,237	...

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

Department	Current year		Previous year	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
SUPPLY AND SERVICES				
Budgetary (respendable revenues)				
Central and common services	241,636,000	224,025,108	241,033,732	
Recoveries from the acquisition, delivery, provision and/or disposal of goods and services				
Program support and administration				
Recoveries from the provision of services in support of the Receiver General functions, and in areas of compensation, personnel, finance and advisory services	5,718,000	8,977,635	20,172,808	
Special operating agencies				
Recoveries from the provision of goods and services sold to other Government departments and agencies; management consulting and auditing services	370,605,000	343,695,585	491,142,728	
Total—Budgetary	617,959,000	576,698,328	752,349,268	
Non-budgetary (respendable receipts)				
Imprest fund recovery	...	191,331	336,316	
Total Supply and Services—Budgetary	617,959,000	576,698,328	752,349,268	
Non-budgetary	...	191,331	336,316	
PUBLIC WORKS				
Services Program				
Budgetary (respendable revenues)				
Public Works Revolving Fund	2,306,440,000	3,319,337,146	3,246,289,729	
Total Program—Budgetary	2,306,440,000	3,319,337,146	3,246,289,729	
	\$	\$	\$	\$
Real Property Program				
Budgetary (respendable revenues)				
Office facilities	170,808,000	213,146,800	196,460,768	
Federal facilities	68,623,000	73,113,190	72,845,120	
Total Program—Budgetary	239,431,000	286,259,990	269,305,888	
Total Public Works—Budgetary	2,545,871,000	3,605,597,136	3,515,595,617	
COMMUNICATIONS (Government Telecommunications Agency)				
Budgetary (respendable revenues)				
Government Telecommunications Agency	227,100,000	208,573,299	197,826,450	
Total Communications (Government Telecommunications Agency)—Budgetary	227,100,000	208,573,299	197,826,450	
Total Department—Budgetary	3,390,930,000	4,390,868,763	4,465,771,335	
Non-budgetary	...	191,331	336,316	
Royal Canadian Mint				
Non-budgetary (respendable receipts)				
Loans recovery	...	5,323,866	2,673,065	
Total Program—Non-budgetary	...	5,323,866	2,673,065	
Total Ministry—Budgetary	3,390,930,000	4,390,868,763	4,465,771,335	
Non-budgetary	...	5,515,197	3,009,381	

Revenue

Department	Current year		Previous year	
	\$	\$	\$	\$
SUPPLY AND SERVICES				
Tax Revenue—				
Goods and services tax	2,379,214	2,827,223		
Total Tax Revenue	2,379,214	2,827,223		
Non-Tax Revenue—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Royal Canadian Mint—				
Interest	592,390	880,519		
Dividends	6,300,000	650,000		
Crown corporations and agencies—				
Canada Post Corporation	7,764,000	7,764,000		
Cash—				
Interest on bank deposits	1,436,673	1,795,168		
Other accounts—				
Interest on investment re: military purchases	7,576,571	8,754,904		
	23,669,634	19,844,591		
Refunds of previous years' expenditure—				
Refunds of previous years' expenditure	1,015,655	11,285,844		
Refunds of previous years' capital	...	(23,242)		
Refunds of previous years—Other	...	780,530		
Adjustments of Prior Year's Payables at Year End	1,330,886	...		
	2,346,541	12,043,132		
Services and service fees—				
Access to information fees	13,749	19,679		
Proceeds from sales—				
Sales of surplus Crown assets	447,044	299,037		
Proceeds from the disposal of surplus Crown assets	257,226	...		
	704,270	299,037		
Other non-tax revenue—				
Conscience money	17,286	8,805		
Donations to the Crown	146,624	99,294		
Management and operational services sector—				
Consolidated Revenue Fund revenues	3,450,000	4,909,000		
Miscellaneous	3,425,079	34,326,727		
	7,038,989	39,343,826		
Total Non-Tax Revenue	33,773,183	71,550,265		
Total Supply and Services	36,152,397	74,377,488		

Department	Current year		Previous year	
	\$	\$	\$	\$
PUBLIC WORKS				
Services Program				
Tax Revenue—				
Goods and services tax	14,372,986	17,732,521		
Total Tax Revenue	14,372,986	17,732,521		
Non-Tax Revenue—				
Proceeds from sales—				
Proceeds from the disposal of surplus Crown assets	152,024	...		
Other non-tax revenue	15,851,847	13,518,457		
Total Non-Tax Revenue	16,003,871	13,518,457		
Total Program	30,376,857	31,250,978		
Real Property Program				
Non-Tax Revenue—				
Return on investments— ⁽¹⁾				
Consolidated accounts—				
Queens Quay West Land Corporation (formerly Harbourfront Corporation)	3,220,159	1,420,944		
Other accounts—				
Electric Reduction Company of Canada Ltd	14,014	27,250		
Gulf Oil Canada Ltd (Point Tupper)	1,657,518	...		
Viking Rideau Corporation	180,737	106,617		
Rental income from properties—				
Rental of parking spaces	33,262	33,301		
Rental of vacant land	7,876	7,876		
Residential buildings	540,294	443,711		
Other rentals	...	68,441		
	5,653,454	2,108,140		
Refunds of previous years' expenditure—				
Refunds of previous years' expenditure	11,462,546	1,959,464		
Adjustments of Prior Year's Payables at Year End	3,804,209	4,160,919		
	15,266,755	6,120,383		
Privileges, licences and permits—				
Earnings from dry docks	2,648,623	2,810,259		
New Westminster River Railway Bridge	...	192,720		
	2,648,623	3,002,979		

	Current year	Previous year
	\$	\$
Proceeds from sales—		
Sales of surplus assets to other than Crown Assets Disposal Corporation	1,000	560
Sales of real estate	30,250,178	12,872,544
	30,251,178	12,873,104
Other non-tax revenue	763,223	737,792
Total Program	54,583,233	24,842,398
Total Public Works	84,960,090	56,093,376
Total Department	121,112,487	130,470,864
Canada Mortgage and Housing Corporation		
Non-Tax Revenue—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Canada Mortgage and Housing Corporation	719,329,152	745,918,917
Refunds of previous years' expenditure—		
Urban renewal recoveries	177,022	504,495
Proceeds from sales—		
Other	...	2,671,851
Other non-tax revenue—		
Sundry	18,436,187	27,062,788
Net profits under <i>National Housing Act</i>	...	16,572,613
	18,436,187	43,635,401
Total Program	737,942,361	792,730,664
Ministry Summary		
Tax Revenue—		
Goods and services tax	16,752,200	20,559,744
Total Tax Revenue	16,752,200	20,559,744
Non-Tax Revenue—		
Return on investments	748,652,240	767,871,648
Refunds of previous years' expenditure	17,790,318	18,668,010
Privileges, licences and permits	2,648,623	3,002,979
Services and service fees	13,749	19,679
Proceeds from sales	31,107,472	15,843,992
Other non-tax revenue	42,090,246	97,235,476
Total Non-Tax Revenue	842,302,648	902,641,784
Total Ministry	859,054,848	923,201,528

⁽¹⁾ Interest unless otherwise indicated.

SECTION 23

1993-94

PUBLIC ACCOUNTS

Transport

Department

Civil Aviation Tribunal

Grain Transportation Agency Administrator

National Transportation Agency

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

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Department

Objective

To attend to the development and operation of a safe and efficient national transportation system that contributes to the achievement of Government objectives, and to operate specific elements of this system.

Activity Description

Policy and coordination

The policy and coordination activity is responsible for coordination of transportation policy, involving the marine, air and surface modes and Crown corporations; provision of secretariat services; compliance with *Access to Information/Privacy/Canadian Human Rights Act*; short and long-term strategic policy planning and development; economic analysis; research and development; management of provision of financial support for marine, air and surface transportation systems including VIA Rail, the Branch Line Rehabilitation/Hopper Car Program, Economic and Regional Development Agreements (ERDAs), Newfoundland and Railway Containerization Program, ferry services consisting of Marine Atlantic, private operators and provincial authorities, Newfoundland Dockyard Company, Canada Ports Corporation, and the St. Lawrence Seaway Authority (Jacques Cartier and Champlain Bridges).

Canadian Coast Guard

Marine transportation activities encompass the provision of marine navigation systems, including short and long range navigational aids, waterways, vessel traffic services, safety and public correspondence communications; provision of route assistance through ice-infested waters;

Airports

Airports is responsible for the development, maintenance and operation of civil airport facilities and services in Canada, applying a commercially-oriented management approach to lead to system self-sufficiency. Airport operations involve provision of services to passengers and aircraft such as emergency response services, and the maintenance and upkeep of airport facilities including terminals, parking garages, runways, roads, mechanical and electrical equipment. Airports operated by Transport Canada involve four major airports and 97 national, regional and local airports.

Surface

The surface group is responsible for the development, implementation and monitoring of policies and programs concerning railway safety, road safety and motor vehicle regulation, and transport of dangerous goods, and for the development, preparation and maintenance of emergency plans and procedures for the surface modes during national emergencies.

Departmental administration

The departmental administration activity provides direction and management to the Department and Crown corporations through the Executive Offices of the Minister, Minister of State and Deputy Minister. The Assistant Deputy Minister (ADM) Finance and Administration centrally controls and provides services to the Department in areas of finance, planning and programming, cost recovery and economic evaluation, general administrative services, management systems, communications and informatics, and materiel and contracting. The ADM Personnel centrally controls and provides personnel and training services to the Department. Other services include internal audit, program evaluation and review, public affairs, legal counsel, security and emergency planning.

monitoring and control of potentially hazardous ice conditions; provision of facilities and services in support of other departments and agencies; coordination of the resupply of northern settlements; support of arctic research and development; direct services as part of the federal Government's commitment to marine search and rescue, enhanced by the use of the Canadian Marine Rescue Auxiliary organizations; promotion of boating safety; development, promulgation and enforcement of policies, regulations and standards relative to marine transportation; emergency planning and pollution clean-up; the development, administration and maintenance of public harbours and ports.

Also included and enabled through Crown corporations and other entities are the provision of pilotage services within Canadian waters; the development, operation and maintenance of nine commission harbours; and the operation of the vessel M.V. Arctic.

Aviation

The aviation activity is responsible for the development and operation of essential air navigation facilities and services including provision of policies, plans and procedures, flight calibration/inspection services and aeronautical information; provision of reliable air navigation facilities, electronic systems and equipment; maintaining the safe, orderly and expeditious flow of air traffic through control and guidance of aircraft movement in airspace and on airport manoeuvring areas; regulation and control of civil aviation activities including detection of unsafe conditions; promotion of safety; and provision of aircraft services to Transport Canada and other federal departments and agencies.

Objective

To provide the aviation community the opportunity to appeal enforcement decisions or penalties assessed under the *Aeronautics Act*.

Activity Description

Review and appeal hearings

Provides for the operation of an independent Civil Aviation Tribunal to respond to requests from the aviation community for review of enforcement decisions and/or penalties assessed by the Minister of Transport under the *Aeronautics Act*; to conduct hearings into such appeals; and to advise the Minister to sustain such decisions or to substitute the Tribunal's decisions or to request the Minister to reconsider.

Grain Transportation Agency Administrator

Objective

To ensure that, for specified aspects of the grain handling and transportation system, western grain moves to domestic and export positions in a prompt, efficient and orderly manner.

Activity Description

Grain Transportation Agency Administrator

Co-ordination and management of grain handling and transportation so that grain moves in a prompt, efficient and orderly manner for the maxi-

mum benefit of producers. This includes allocating railway cars to grain shippers; identifying, developing and implementing system efficiencies; developing and implementing a notional scheme of performance objectives for system participants; managing the Government-owned hopper car fleet; administering trucking agreements; providing secretariat functions, research and support to the Senior Grain Transportation Committee; implementing a public information program for grain producers and others on system performance and evaluation.

National Transportation Agency

Objective

To support the implementation of the national transportation policy through the economic regulation of carriers and modes of transportation that come under federal jurisdiction.

Activity Description

Transportation subsidies

The payment of subsidies in support of transportation services; the prescribing of rail costs and losses, and freight rates; the calculation of compensatory rates in accordance with legislation governing the transportation of western grain and canola; the audit of charges to VIA; the regulation of railway accounting; and, the evaluation of rail network rationalization proposals.

Market entry and analysis

The licensing of Canadian and foreign carriers in respect of their domestic and international operations involving Canada and the enforcement of requirements established by Agency regulations and licenses and by international agreements; the participation in the negotiation and implementation of international air agreements; and monitoring and analysis of the impact of economic regulation on the transportation sector.

Dispute resolution

The resolution of disputes, complaints and applications arising from shippers, carriers, travellers, and other interested parties, through informal and formal investigations, mediation and final offer arbitration; investigations, upon complaint, of proposed acquisitions and mergers involving Canadian transportation undertakings; filing of confidential contracts, examination and filing of various tariffs and related documents as required under the relevant federal statutes and regulations; and the regulation and investigation of matters pertinent to the transportation of persons with disabilities.

Management and administration

The Agency Members, executive and corporate management functions, and legal and administrative services in support of Agency regulatory activities.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$		\$	\$	\$
...	560,484,000	...	560,484,000	1	Department		
...	...	...	...	1b	Operating expenditures		
...	...	44,612,000	44,612,000		Transfer of \$13,479,000 from Transport Vote 10 and \$2,000,000 from Transport Vote 40		
...	...	13,479,000	13,479,000		Transfer from: Vote 10		
...	...	2,000,000	2,000,000		Vote 40		
...	560,484,000	44,612,000	620,575,000		Total—Vote 1	612,784,485	599,919,155
...	566,615,000	...	566,615,000	5	Capital expenditures		
...	...	21,490,000	21,490,000	5b	Capital expenditures		
...	566,615,000	21,490,000	588,105,000		Total—Vote 5	587,807,770	499,041,380
...	328,647,005	...	328,647,005	10	Grants and contributions		
...	...	1	1	10b	The grants listed in the Estimates		
...	...	(13,479,000)	(13,479,000)		Transfer to: Vote 1		
...	...	(699,999)	(699,999)		Vote 43b		
...	...	(1,778,999)	(1,778,999)		Vote 45		
...	328,647,005	1	312,689,008		Total—Vote 10	308,532,761	201,766,871
...	2,657,000	...	2,657,000	15	Payments to the Canarctic Shipping Company Limited	2,657,000	8,072,525
...	36,764,000	...	36,764,000	20	Payments to the Jacques Cartier and Champlain Bridges Inc.		
...	...	(763,999)	(763,999)		Transfer to Vote 42b		
...	36,764,000	...	36,000,001		Total—Vote 20	35,718,524	31,528,677
...	600,000	...	600,000	25	Payments to the Canada Ports Corporation		
...	...	...	...	25b	Payments to the Canada Ports Corporation for the redevelopment of obsolete facilities for the Quai St-Alexis at the Port de Baie des Ha! Ha!		
...	...	125,000	125,000		Total—Vote 25	659,928	11,800,000
...	600,000	125,000	725,000	30	Payments to Marine Atlantic Inc.	65,072	
...	132,393,000	...	132,393,000		Transfer to Vote 45		
...	...	(1,500,000)	(1,500,000)		Total—Vote 30	129,275,000	131,277,000
...	132,393,000	...	130,893,000	35	Payments to VIA Rail Canada Inc.	342,700,000	366,315,602
...	343,367,000	...	343,367,000		Payments to the St. Lawrence Seaway Authority for the Valleyfield Bridge		
...	2,000,000	...	2,000,000	40	Transfer to Vote 1		
...	...	(2,000,000)	(2,000,000)		Total—Vote 40	...	8,428,952

42b	...	...	1	...	...	763,999	763,999	1	...	...	620,048	143,952	...	1,352,524

	...	...	1	...	...	763,999	764,000	1	...	...	...	...	...	...

43b	...	...	1	...	...	699,999	699,999	1	...	...	647,667	52,333	...	1,157,044

	...	...	1	...	...	699,999	700,000	1	...	...	...	...	...	...
	...	3,000,000	...	...	...	...	3,000,000	...	...	...	5,997,421	281,579	...	4,890,099
45	...	...	...	...	...	...	...	...	...	...	45,710	...	...	51,175
45b	...	...	1	...	...	1,778,999	1,778,999	1	...	...	4,315,649	...	...	3,054,000
	...	...	...	...	...	1,500,000	1,500,000	...	...	...	129,972,000	...	...	102,764,000
	...	3,000,000	1	...	...	3,278,999	6,279,000	...	...	...	155,585	...	...	99,169
	...	...	...	...	...	...	...	...	...	...	11,165	...	...	5,841
	...	...	...	...	...	...	...	...	...	...	413,000	...	...	...
	...	...	...	...	...	...	...	...	...	...	5,095,600	...	2,097,735	...
	...	...	...	...	...	...	...	...	...	...	...	...	...	29,002,867
	...	2,106,866,105	66,227,004	11,767,344	2,184,860,453	...	...	...	...	...	2,167,409,313	15,353,405	2,097,735	2,000,526,881

	10,000,000	...	...	...	...	...	10,000,000	...	...	...	...	...	10,000,000	...

	10,000,000	...	...	...	...	...	10,000,000	...	...	...	...	...	10,000,000	...
	...	...	...	...	...	...	...	...	...	...	...	...	...	20,000,000
	20,000,000	...	...	...	...	...	20,000,000	...	...	...	...	...	20,000,000	20,000,000
	...	2,106,866,105	66,227,004	11,767,344	2,184,860,453	...	...	...	...	...	2,167,409,313	15,353,405	2,097,735	2,000,526,881
	20,000,000	...	...	...	...	...	20,000,000	...	...	...	...	...	20,000,000	20,000,000

	...	862,000	...	...	...	...	862,000	...	...	...	748,812	113,188	...	891,958

	...	61,000	...	...	...	...	61,000	...	...	...	61,000	...	...	50,000
	...	923,000	...	...	...	...	923,000	...	...	...	809,812	113,188	...	941,958

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
Grain Transportation Agency Administrator									
...	5,906,000	...	...	5,906,000	55	4,266,046	1,639,954	...	4,749,590
...	219,000	...	...	219,000	(S)	219,000	...	...	167,000
...	...	...	140	140	(S)	...	...	140	...
...	6,125,000	...	140	6,125,140		4,485,046	1,639,954	140	4,916,590
Total Program—Budgetary									
National Transportation Agency									
...	30,666,000	...	...	30,666,000	60	30,254,473	446,261	...	31,786,323
...	...	34,734	...	34,734	60b				
...	30,666,000	34,734	...	30,700,734		633,022,606	...	...	722,720,477
...	725,930,000	(50,770,000)	(42,137,394)	633,022,606	(S)				
...	9,157,000	(433,000)	154,774	8,878,774	(S)	8,878,774	...	...	11,453,638
...	16,698,000	17,886,000	(19,287,268)	15,296,732	(S)	15,296,732	...	...	22,260,413
...	101,880,000	(8,188,000)	2,460,376	96,152,376	(S)	96,152,376	...	...	99,312,476
...	9,737,000	(974,000)	654,478	9,417,478	(S)	9,417,478	...	...	10,880,271
...	3,067,000	...	85,000	3,152,000	(S)	3,152,000	...	...	2,605,000
...	...	...	5,306	5,306	(S)	1,401	...	3,905	...
...	897,135,000	(42,444,266)	(58,064,728)	796,626,006		796,175,840	446,261	3,905	901,018,598
Total Program—Budgetary									
...	3,011,049,105	23,782,738	(46,297,244)	2,988,534,599		2,968,880,011	17,552,808	2,101,780	2,907,404,027
20,000,000	...	...	...	20,000,000		...	...	20,000,000	20,000,000

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

Source of authorities												Disposition of authorities				
Available from previous years	As shown in				Adjustments and transfers				Department				Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use	Department								
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	558,266,000	125,000	...	(5,832,699)	330,264	...	...	552,888,565	Operating	549,018,643	3,695,822	174,100	590,685,996	
...	549,689,000	845,003	...	(11,008,203)	1,995,347	(31,757,000)	...	509,764,147	Policy and coordination	407,866,232	1,297,415	600,500	502,169,334			
...	630,086,000	13,469,400	...	(2,626,000)	1,930,346	(597,503,000)	...	45,356,746	Canadian Coast Guard	43,809,040	756,706	791,000	61,200,130			
...	200,184,000	30,155,900	...	32,632,700	6,161,447	(292,997,000)	...	(23,862,953)	Aviation	(25,484,892)	1,263,539	358,400	(73,115,510)			
...	37,913,000	104,100	...	(1,259,500)	97,362	(310,000)	...	36,544,962	Airports	35,430,612	1,055,750	58,600	34,503,332			
...	172,935,100	37,600	...	4,051,700	748,929	(18,714,000)	...	159,059,329	Surface	156,113,497	2,830,697	115,135	152,218,481			
...	(941,281,000)	...	...	...	...	941,281,000	...	...	Departmental administration	...	...	...	...
...	...	...	...	...	...	...	...	...	Revenue credited to the vote	...	...	...	...
...	...	...	...	...	...	...	...	...	Activities not required for the current year	...	...	...	29,002,867
...	1,207,792,100	44,737,003	...	15,957,998	11,263,695	...	...	1,279,750,796	Total—Operating	1,266,753,132	10,899,929	2,097,735	1,296,664,630	
...	10,326,000	...	...	2,786,000	...	...	...	13,112,000	Capital	12,504,083	607,917	...	37,788,155
...	147,927,000	21,490,000	...	252,000	...	...	...	169,669,000	Policy and coordination	167,830,794	1,838,206	...	101,573,915
...	252,325,000	...	...	(16,828,000)	...	...	...	235,497,000	Canadian Coast Guard	235,021,670	475,330	...	227,983,926
...	123,906,000	...	...	7,368,000	...	...	...	131,274,000	Aviation	131,218,110	55,890	...	119,565,336
...	2,419,000	...	...	130,000	...	...	...	2,549,000	Airports	2,449,918	99,082	...	1,969,307
...	29,712,000	...	...	6,292,000	...	...	...	36,004,000	Surface	38,783,195	(2,779,195)	...	10,160,741
...	566,615,000	21,490,000	...	...	...	...	...	588,105,000	Departmental administration	587,807,770	297,230	...	499,041,380
...	280,696,600	...	...	(22,588,398)	503,649	...	...	258,611,851	Total—Capital	257,727,930	883,921	...	165,526,978
...	1,742,205	...	...	...	...	...	...	1,742,205	Transfer payments	1,538,104	204,101	...	1,625,417
...	601,200	...	...	400	...	...	...	601,600	Policy and coordination	290,939	310,661	...	913,139
...	39,899,700	1	...	6,515,000	...	...	...	46,324,701	Canadian Coast Guard	43,114,174	3,210,527	...	28,513,911
...	9,213,300	...	...	115,000	...	...	...	9,328,300	Aviation	9,792,319	(464,019)	...	7,832,910
...	396,000	...	...	...	...	...	...	396,000	Airports	384,945	11,055	...	408,516
...	332,459,005	1	...	(15,957,998)	503,649	...	...	317,004,657	Surface	312,848,411	4,156,246	...	204,820,871	
...	...	...	...	...	...	...	...	20,000,000	Total—Transfer payments	...	...	...	20,000,000
20,000,000	...	...	...	...	...	...	...	20,000,000	Total—Non-budgetary Crown corporations: Policy and coordination	...	...	20,000,000	20,000,000

Programs by Activity—Concluded

Source of authorities										Disposition of authorities				
Available from previous years	As shown in				Adjustments and transfers					Disposition of authorities				
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use	Used in the current year		Variance under or (over)		Available for use in subsequent years		Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	849,288,600	125,000	...	(25,635,097)	833,913	...	824,612,416	819,250,656	5,187,660	...	174,100	20,000,000	794,001,129	20,000,000
20,000,000	...	...	...	...	...	...	20,000,000	...	...	...	20,000,000	...	20,000,000	...
...	667,601,205	22,335,003	...	(10,756,203)	1,995,347	...	681,175,352	677,235,130	3,339,722	...	600,500	605,368,666	605,368,666	...
...	285,509,200	13,469,400	...	(19,453,600)	1,930,346	...	281,455,346	279,121,649	1,542,697	...	791,000	290,097,195	290,097,195	...
...	70,902,700	30,155,901	...	46,515,700	6,161,447	...	153,735,748	148,847,392	4,529,956	...	358,400	74,963,737	74,963,737	...
...	49,235,300	104,100	...	(1,014,500)	97,362	...	48,422,262	47,672,849	690,813	...	58,600	44,305,549	44,305,549	...
...	184,329,100	37,600	...	10,343,700	748,929	...	195,459,329	195,281,637	62,557	...	115,135	162,787,738	162,787,738	...
...	...	...	...	...	...	...	...	...	...	...	...	...	29,002,867	...
Departmental Summary														
Policy and coordination—														
Budgetary														
Non-budgetary														
Canadian Coast Guard														
Aviation														
Airports														
Surface														
Departmental administration														
Activities not required for the current year														
...	2,106,866,105	66,227,004	...	...	11,767,344	...	2,184,860,453	2,167,409,313	15,353,405	...	2,097,735	2,000,526,881	2,000,526,881	...
20,000,000	...	...	...	...	...	...	20,000,000	...	...	...	20,000,000	20,000,000	20,000,000	...
Civil Aviation Tribunal														
...	923,000	...	...	...	...	...	923,000	809,812	113,188	...	...	...	941,958	...
...	923,000	...	...	...	...	...	923,000	809,812	113,188	...	...	...	941,958	...
Grain Transportation Agency Administrator														
...	2,832,000	...	...	...	140	...	2,832,140	2,391,503	440,497	...	140	2,517,037	2,517,037	...
...	100,000	...	...	...	...	...	100,000	83,180	16,820	...	...	49,047	49,047	...
...	3,193,000	...	...	...	...	...	3,193,000	2,010,363	1,182,637	...	...	2,350,506	2,350,506	...
...	6,125,000	...	...	...	140	...	6,125,140	4,485,046	1,639,954	...	140	4,916,590	4,916,590	...
National Transportation Agency														
...	6,976,000	...	...	...	(2,204)	...	6,973,796	6,504,973	468,823	...	...	6,770,135	6,770,135	...
...	6,348,000	...	...	...	10,487	...	6,358,487	6,150,284	208,203	...	...	6,507,284	6,507,284	...
...	6,630,000	...	...	...	7,987	...	6,637,987	6,306,970	331,017	...	...	6,805,792	6,805,792	...
...	13,055,000	34,734	...	...	74,036	...	13,163,770	13,082,813	77,052	...	3,905	13,458,362	13,458,362	...
...	35,009,000	34,734	...	...	90,306	...	35,134,040	32,045,040	1,085,095	...	3,905	33,541,573	33,541,573	...
Capital														
...	158,000	...	...	...	...	...	158,000	277,768	(119,768)	...	...	...	112,018	...
...	139,000	...	...	...	...	...	139,000	335,756	(196,756)	...	...	...	149,836	...

Source of authorities				Adjustments and transfers				Disposition of authorities			
Available from previous years	As shown in		Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use		Used in the current year	Variance under or (over)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates								\$	\$
\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
...	18,401,400	...	...	...	...	18,401,400		18,401,000	400	...	19,572,815
...	18,401,400	...	...	...	...	18,401,400		18,401,000	400	...	50,000
							Department Grants				
							Policy and coordination				
							Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services				
							Items not required for the current year				19,572,815
											50,000
											19,622,815
							Canadian Coast Guard				
							Grant to the Writers' Federation of Nova Scotia for the Evelyn Richardson Memorial Literary Award	150	...	...	150
							Nautical services—Grants to institutions assisting sailors:				
	300	...	...	...	...	300	Welland Canal Mission for Sailors	300	...	...	300
	300	...	...	...	...	300	Missions to Seamen, Toronto, Ontario	300	...	...	300
	200	...	...	...	...	200	Seamen's Mission Society, Saint John, NB	200	...	...	200
	10,000	...	...	...	...	10,000	British Sailors' Society, Canada	10,000	...	...	10,000
							Mariners' House of Montreal, Montreal, Québec	600	...	...	600
	600	...	...	...	...	600	Mission to Seamen—Lakhead Branch	300	...	...	300
	300	...	...	...	...	300	Missions to Seamen—Sarnia and Windsor	...	...	...	...
	300	...	...	...	...	300	Steamship inspection—Grant to the Canada Safety Council for the promotion of boating safety	1,500	...	...	1,667
	1,500	...	...	...	...	1,500	Grant to the Canadian Port and Harbour Association	3,500	55	...	5,000
	3,555	...	...	...	...	3,555		16,850	355	...	18,517
	17,205	...	...	...	...	17,205					
							Aviation				
							Aero Club of Canada (formerly Royal Canadian Flying Clubs Association)	22,500	...	...	25,000
	22,500	...	...	...	...	22,500					
							Airports				
							Grant to the Town of Markham in support of the Buttonville Airport	1,000,000	1	...	...
	...	1	...	1,000,000	...	1,000,001					
							Departmental administration				
	27,000	...	...	...	...	27,000	National Transportation Week Committee	27,000	...	...	40,000
	18,468,105	1	...	1,000,000	...	19,468,106	Total—Grants	19,467,350	756	...	19,706,332

Contributions

...	144,000	...	...	350,000	...	494,000	...	Transportation Association of Canada	...	399,396	94,604	...	438,100
...	17,113,500	...	...	(5,882,700)	...	11,230,800	...	Contributions for ferry and coastal passenger and freight services	...	11,038,780	192,020	...	12,887,528
...	14,029,200	...	...	3,730,100	...	17,759,300	...	Payment to the Canadian Wheat Board for the acquisition and leasing of hopper cars for the transportation of grain in Western Canada	...	17,759,300	...	...	14,996,065
...	292,500	...	...	18,500	...	311,000	...	Transportation research and demonstrations under the Quebec ERDA	...	192,500	118,500	...	...
...	750,000	...	...	(750,000)	...	...	...	High Speed Rail (Québec—Windsor Corridor)	...	...	...	...	2,000,000
...	1,624,000	...	...	(1,095,000)	...	529,000	...	Intercolonial and Prince Edward Island Railway Employees' Provident Fund—Payment to Canadian National Railways in respect of the 1993 deficit of the said fund and to reimburse the Canadian National Railway Company for payments made to supplement pension allowances under the <i>Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act</i>	...	279,887	249,113	...	1,212,856
...	4,750,000	...	...	141,000	...	4,891,000	...	National Strategy for the integration of persons with disabilities	...	4,180,113	710,887	...	3,930,555
...	54,000	...	...	(54,000)	...	...	...	Northern Quebec Maritime Transportation Infrastructure	...	...	...	...	...
...	5,000,000	...	...	2,733,000	...	7,733,000	...	Contributions to provinces toward highway improvements to enhance overall efficiency and promote safety while encouraging, from a regional economic perspective, industrial development and tourism:	...	7,702,153	30,847	...	1
...	6,668,000	...	...	850,000	...	7,518,000	...	Nova Scotia	...	7,474,210	43,790	...	5,893,859
...	21,000,000	...	...	1,600,000	...	22,600,000	...	New Brunswick	...	22,580,859	19,141	...	20,813,290
...	30,000,000	...	...	6,600,000	...	36,600,000	...	Newfoundland regional trunk roads	...	36,578,724	21,276	...	33,985,951
...	850,000	...	...	...	...	850,000	...	TransCanada Highway Agreement—Newfoundland	...	850,000	...	...	1,050,000
...	420,000	...	...	...	...	420,000	...	Canadian Trucking Research Institute	...	420,000	...	...	1,380,000
...	3,812,000	...	...	...	...	503,649	...	Canadian Cooperative of Independent Truck Owner/Operators	...	4,315,649	...	...	3,054,000
...	1,610,000	...	...	...	...	1,610,000	...	(S) Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal (Note 107, <i>Appropriation Act No. 5, 1963</i>)	...	1,467,067	142,933	...	1,524,143
...	...	...	...	...	...	...	...	Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	...	...	...	...	...

Transfer Payments—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	140,000,000	...	...	(23,440,298)	...	116,559,702	81,153	...	...
...	10,385,000	...	...	(6,885,000)	...	3,500,000	3,417,177	82,823	20,439,957
...	3,793,000	...	...	26,000	...	3,819,000	3,067,566	751,434	2,905,581
...	...	...	...	300,000	...	300,000	300,000	...	600,000
...	...	...	...	700,000	...	700,000	700,000	...	...
...
...	...	...	...	125,000	...	125,000	125,000	...	...
...	...	...	...	400,000	...	400,000	400,000	...	18,792,277
...
262,295,200	...	...	(20,533,398)	503,649	242,265,451	239,326,930	2,938,521	...	145,904,163
Canadian Coast Guard									
...	225,000	...	...	...	...	215,000	10,000	...	250,000
...	1,500,000	...	...	(21,000)	...	1,479,000	1,286,254	192,746	1,296,900
...	...	...	...	21,000	...	21,000	20,000	1,000	...

[illegible]

Transfer Payments—Concluded

Source of authorities										Disposition of authorities			
Available from previous years	As shown in			Adjustments and transfers				Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments								
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	135,000	...	...	15,000	...	...	150,000	Contributions to the Railway Association of Canada for Operation Lifesaver	150,000	...	...	175,000
...	...	...	...	...	...	...	...	Items not required for the current year	...	...	...	400,000
...	9,213,300	...	...	625,000	...	...	9,838,300		9,792,319	45,981	...	7,832,910
...	292,500	...	...	...	...	...	292,500	Departmental administration				
...	63,000	...	...	...	...	...	63,000	Contribution to the International Aviation Management Training Institute	281,445	11,055	...	272,271
...	13,500	...	...	...	...	...	13,500	Contribution to the International Civil Aviation Organization (ICAO)	63,000	...	...	70,000
...	...	...	...	...	...	...	...	Contribution to the International Decade for Natural Disaster Reduction	13,500	...	...	...
...	369,000	...	...	...	...	...	369,000	Items not required for the current year	...	...	...	26,245
...	313,990,900	...	...	(16,957,998)	503,649	297,536,551			357,945	11,055	...	368,516
...	...	...	...	...	...	...	...	Total—Contributions	293,381,061	4,155,490	...	185,114,539
...	280,696,600	...	...	(20,533,398)	503,649	260,666,851		Departmental Summary by Activity				
...	1,742,205	...	...	...	...	...	1,742,205	Policy and coordination	257,727,930	2,938,921	...	165,526,978
...	601,200	...	...	400	...	...	601,600	Canadian Coast Guard	1,538,104	204,101	...	1,625,417
...	39,809,700	1	...	3,950,000	...	...	43,759,701	Aviation	290,939	310,661	...	913,139
...	9,213,300	...	...	625,000	...	...	9,838,300	Airports	43,114,174	645,527	...	28,513,911
...	396,000	...	...	...	...	...	396,000	Surface	9,792,319	45,981	...	7,832,910
...	332,459,005	1	...	(15,957,998)	503,649	317,004,657		Departmental administration	384,945	11,055	...	408,516	
...	...	...	...	...	...	...	...	Total Department	312,848,411	4,156,246	...	204,820,871
...	3,193,000	...	...	...	...	...	3,193,000	Grain Transportation Agency Administrator				
...	...	...	...	...	...	...	...	Contributions				
...	...	...	...	...	...	...	...	Contributions under the System Improvement Reserve Fund (SIR)	2,010,363	1,182,637	...	2,350,506
...	3,193,000	...	...	...	...	...	3,193,000	Total Program	2,010,363	1,182,637	...	2,350,506
...	...	...	...	...	...	...	...	National Transportation Agency				
...	...	...	...	...	...	...	...	Contributions				
...	...	...	...	...	...	...	...	Transportation subsidies				
...	...	...	...	...	...	...	...	(S) Payments to the railway companies under the Maritime Freight Rates Act				
...	9,737,000 (974,000)	...	...	...	654,478	9,417,478			9,417,478	...	...	10,880,271

(S) Payments to railway, marine and trucking companies under the *Atlantic Region Freight Assistance Act*

(S) Payments to railway companies of amounts determined pursuant to the provisions of the *Western Grain Transportation Act*

(S) Payments to railway and transportation companies of amounts determined pursuant to sections 261, 262, 270 and 281 of the *Railway Act*

(S) Payments to railway companies under the *National Transportation Act, 1987*

Management and administration
Payments to Canadian Transportation Research Forum

Program Summary by Activity
Transportation subsidies
Management and administration

Total Program

Total Ministry

...	101,880,000	(8,188,000)	...	...	2,460,376	96,152,376	96,152,376	...	...	99,312,476
...	725,930,000	(50,770,000)	...	...	(42,137,394)	633,022,606	633,022,606	...	...	722,720,477
...	9,157,000	(433,000)	...	...	154,774	8,878,774	8,878,774	...	...	11,453,638
...	16,698,000	17,886,000	...	...	(19,287,268)	15,296,732	15,296,732	...	...	22,260,413
...	863,402,000	(42,479,000)	...	...	(58,155,034)	762,767,966	762,767,966	...	...	866,627,275
...	4,000	...	...	...	...	4,000	1,919	2,081	...	6,000
...	863,406,000	(42,479,000)	...	...	(58,155,034)	762,771,966	762,769,885	2,081	...	866,633,275
...	863,402,000	(42,479,000)	...	...	(58,155,034)	762,767,966	762,767,966	...	...	866,627,275
...	4,000	...	...	...	...	4,000	1,919	2,081	...	6,000
...	863,406,000	(42,479,000)	...	...	(58,155,034)	762,771,966	762,769,885	2,081	...	866,633,275
...	1,199,058,005	(42,478,999)	...	(15,957,998)	(57,651,385)	1,082,969,623	1,077,628,659	5,340,964	...	1,073,804,652

(S) Statutory transfer payment.

Department	Current year		Previous year	
	Estimates		Actual	
	\$	\$	\$	\$
Budgetary (respendable revenues)				
Canadian Coast Guard				
Arctic resupply	13,500,000	9,589,183	12,077,011	
Employee deductions for housing rentals	470,000	443,557	432,076	
Prescott shops operations	90,000	72,045	66,068	
Recovery from Department of Environment for marine telecommunications services	26,000	49,600	16,445	
Recovery from Department of Fisheries and Oceans for marine helicopter services	1,154,000	556,647	299,554	
Wharfage and harbour dues	11,773,000	7,649,912	7,777,864	
Ship safety and registration tariffs	2,662,000	2,890,703	3,030,910	
Marine radio traffic revenue	2,078,000	2,778,453	2,628,671	
Miscellaneous	4,000	5,724,048	3,570,668	
Aviation	31,757,000	29,754,148	29,899,267	
Sales, rentals and licences	2,841,000	2,170,454	2,274,927	
International En Route fees	35,140,000	39,481,040	34,917,862	
Other service fees	142,000	4,469,318	2,450,118	
Recoveries from Marine/Coast Guard and telecommunication services	15,725,000	13,900,505	15,447,095	
Services outside Canada for regulatory approvals	347,000	330,669	498,130	
Recoveries from atmospheric environment service for electronics maintenance/weather observation	119,000	212,408	113,472	
Air transportation tax	543,189,000	530,023,047	498,052,556	
	597,503,000	590,587,441	553,754,160	
Airports				
Rentals	40,850,000	58,717,328	72,924,045	
Concessions	87,941,000	76,307,779	112,847,372	
Landing fees	78,043,000	76,365,463	104,498,196	
General terminal fees	39,538,000	40,361,589	56,703,485	
Miscellaneous	8,418,000	10,288,276	14,296,521	
Lease payments	35,257,000	19,622,294	...	
Recoveries from air navigation services for accommodation and maintenance services	1,007,000	45,502	1,935,900	
Recoveries from environmental services program for weather services	656,000	388,444	559,150	
Recoveries from Royal Canadian Mounted Police	1,287,000	675,700	1,287,000	
	...	8,507,654	16,944,937	
Local airports authority chattel receipts	292,997,000	291,280,029	381,996,606	

Department	Current year		Previous year	
	\$	\$	\$	\$
Tax Revenue—				
Goods and services tax	23,579,252	28,106,955	...	7,664,275
Total Tax Revenue	23,579,252	28,106,955		
Non-Tax Revenue—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Canadian National Railway Company	9,866,707	11,294,090		
Interest	41,552	87,577		
Canada Ports Corporation	355,052	...		
Dividends				
Interport Loan Fund	6,308,991	...		
Interest				
Canadian National (West Indies) Steamships Limited				
Profit on investments	...	4,282		
Montreal Port Corporation	323,797	354,313		
Interest	3,106,603	1,798,753		
Dividends	...	5,000,000		
Cash contribution				
Prince Rupert Port Corporation	1,696,642	1,730,580		
Interest	...	39,341		
Quebec Port Corporation				
Dividends	...	10,140		
Saint John Port Corporation	1,442,494	1,534,241		
Interest	404	...		
Dividends				
Cash contribution	828,467	828,467		
St John's Port Corporation				
Interest	...	229,042		
Dividends	...	15,459		
Vancouver Port Corporation				
Interest	224,246	244,215		
Dividends	2,951,684	6,636,400		
Cash contribution	...	30,000,000		
Hamilton Harbour Commissioners	14,953	17,007		
	27,161,592	59,823,907		
Refunds of previous years' expenditure—				
Payment received from RAYTHEON CANADA LTD. for reimbursement of Federal sale tax as per contract				
Payment received from NESTUCA for oil spill claim				
Payment received from Rio Orinoco				
Other	5,481,808			
Adjustments of Prior Year's Payables at Year End	2,989,908			
	8,471,716			
Privileges, licences and permits—				
Charter hire of auto ferry vessels	3	256,378		
Fines—Airport Traffic Regulation	1,447	4,106		
	1,450	260,484		
Services and service fees	...	1,496		
Proceeds from sales—				
Proceeds from the disposal of surplus Crown assets	7,193,335	...		
Other	325,648	15,067		
	7,518,983	15,067		
Other non-tax revenue—				
Fines	2,006,426	2,001,112		
Permits	40,630	...		
Payment received from The St Lawrence Seaway Authority for navigation aids maintenance	633,524	623,924		
Payment received from Teleglobe Marine Inc for the cost for the charter of the CCGS John Cabot	3,580,871	10,632,869		
Sundries	989,251	1,484,535		
	7,250,702	14,742,440		
Total Non-Tax Revenue	50,404,443	106,648,282		
Total Department	73,983,695	134,755,237		
Civil Aviation Tribunal				
Non-Tax Revenue—				
Refunds of previous years' expenditure	11	...		
Total Program	11	...		

Revenue—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Grain Transportation Agency Administrator			Proceeds from sales—		
Tax Revenue—			Proceeds from the disposal of surplus Crown assets	5,306	...
Goods and services tax	233,487	151,952	Proceeds from sales of Uniform Classification of Accounts manuals	195	195
Total Tax Revenue	233,487	151,952			
Non-Tax Revenue—			Other non-tax revenue—	5,501	195
Refunds of previous years' expenditure—			Refund overage petty cash	...	25
Refunds of previous years' expenditure	357	57,238	Other	396	...
Adjustments of Prior Year's Payables at Year End	58,573	...		396	25
	58,930	57,238	Total Non-Tax Revenue	2,498,253	14,763,376
	4,903,605	10,109,953	Total Program	2,498,400	14,763,439
Privileges, licences and permits					
Proceeds from sales—			Ministry Summary		
Proceeds from the disposal of surplus Crown assets	140	...	Tax Revenue—		
Proceeds from sales of surplus equipment	...	1,838	Goods and services tax	23,812,886	28,258,970
	140	1,838	Total Tax Revenue	23,812,886	28,258,970
Total Non-Tax Revenue	4,962,675	10,169,029	Non-Tax Revenue—		
Total Program	5,196,162	10,320,981	Return on investments	27,161,592	59,823,907
National Transportation Agency			Refunds of previous years' expenditure	11,021,477	46,624,176
Tax Revenue—			Privileges, licences and permits	4,905,055	10,370,447
Goods and services tax			Services and service fees	1,536	2,592
	147	63	Proceeds from sales	7,524,624	17,100
Total Tax Revenue	147	63	Other non-tax revenue	7,251,098	14,742,465
			Total Non-Tax Revenue	57,865,382	131,580,687
Non-Tax Revenue—			Total Ministry	81,678,268	159,839,657
Refunds of previous years' expenditure—			(1) Interest unless otherwise indicated.		
Adjustments of Prior Year's Payables at Year End	2,476,903	14,618,284			
Repayment of travel advances	765	1,806			
Refunds of suppliers accounts	3,362	30,095			
Refunds—Other Government departments	1,304	799			
Salary overpayments pay day change	...	50,647			
Refunds salaries—Other Government departments	8,486	5,476			
Salaries transfers former employees	...	54,943			
	2,490,820	14,762,050			
Privileges, licences and permits					
Services and service fees—					
Charges to companies for services rendered	1,526	1,081			
Access to information	10	15			
	1,536	1,096			

SECTION 24

1993-94 PUBLIC ACCOUNTS

Treasury Board

Secretariat
Comptroller General

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

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Programs by activity	24.4
Transfer payments	24.6
Details of amounts credited to the vote	24.9
Revenue	24.11

Secretariat

Central Administration of the Public Service Program

Objective

To support the Treasury Board in performing its statutory responsibilities for the management of the Government's financial, human and material resources.

Activity Description

Expenditure management

On the basis of the analysis of departmental plans and programs, to recommend to the Government the acceptance or modification of specific expenditure proposals, in order to:

- reflect the priorities which the Government assigns to the objectives;
- increase the effectiveness of existing and proposed programs;
- increase the efficiency with which the financial resources, facilities, equipment, materials and supplies are used in the operation of programs; and
- to develop the Estimates for the approval of Parliament.

Personnel management

The development, communication and evaluation of the personnel and official languages policies, regulations, standards, systems and terms and conditions of employment to enable managers to manage the human resources required to carry out Government programs, and the development and implementation of policies promoting effective employer-employee relations in the Public Service.

Administrative management

The development, communication and evaluation of administrative, real property and information policies, regulations, standards and systems in order to ensure probity, prudence, efficiency and effectiveness in the acquisition of materiel and related services required to provide effective support to Government programs.

Administration

Includes executive direction for the Secretariat; and information, financial, personnel and administrative services.

Government Contingencies and Centrally Financed Programs

Objective

To provide funds for unforeseen expenditures which arise after the Main Estimates have been tabled and for centrally managed programs.

Activity Description

Government contingencies

Provides funding for increased salary costs arising out of negotiated and non-negotiated agreements and other payroll requirements not included in departmental Estimates and for expenditures of a miscellaneous character which cannot be foreseen when the Estimates are drawn up.

Employer Contributions to Insurance Plans Program

Objective

To provide for contributions by the Government as employer in respect of employee insurance and benefit plans and programs and for payments made under certain residual pension plans.

Activity Description

Public Service Insurance

Provides for the payment of the employer's share of health, income maintenance and life insurance premiums, for payments to or in respect of provincial health insurance plans, provincial payroll taxes and the employee's share of the unemployment insurance premium reduction.

Public Service Pensions

Provides for payments under the *Public Service Pension Adjustment Act* and for employer costs of pension and social security plans to which employees engaged locally outside of Canada are subject.

Comptroller General

Objective

To support cost-effective and accountable management in departments and agencies of the federal Government by ensuring the establishment and maintenance of sound financial management, audit and program evaluation.

Activity Description

Financial management

The objective of the financial management activity is that financial management information needs and accountability requirements are met through sound financial systems, accounting, reporting and control.

The objective of the evaluation and audit activity is that Departments and agencies have credible information available through audit and evaluation on the control, performance and relevance of their program and administrative activities and use that information to improve or confirm these activities.

The objective of the corporate affairs and professional development activity is that effective management direction, corporate performance information and administrative support be provided for the Office as well as advice and support for the professional development of the three communities under the Office's functional direction.

Source of authorities					Disposition of authorities							
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates				\$	\$	\$		\$	\$	
...	65,974,000	...	...	65,974,000	1	63,944,117	2,029,883	...	69,098,288	...	...	...
...	51,100	...	(4,985)	46,115	(S)	46,115	...	...	51,175	...	...	...
...	5,657,000	...	156,000	5,813,000	(S)	5,813,000	...	...	4,913,000	...	...	...
...	...	...	5,995	5,995	(S)	5,995	...	...	11,748	...	...	...
...	...	...	...	...		...	...	...	4,048,904	...	...	...
...	71,682,100	...	157,010	71,839,110		69,809,227	2,029,883	...	78,123,115	...	...	...
Government Contingencies and Centrally Financed Programs												
...	450,000,000	...	...	450,000,000	5	...	...	...	...	...	...	...
...	...	...	(36,368,026)	(36,368,026)		...	...	...	...	...	...	...
...	450,000,000	...	(36,368,026)	413,631,974		...	413,631,974	...	...	...	...	...
...	450,000,000	...	(36,368,026)	413,631,974		...	413,631,974	...	...	...	...	...
Employer Contributions to Insurance Plans Program												
...	667,196,000	...	...	667,196,000	10	663,313,392	3,882,608	...	584,007,063	...	...	...
...	149,000	...	(10,857)	138,143	(S)	138,143	...	...	158,064	...	...	...
...	...	...	...	...	(S)	...	...	...	...	...	...	...
...	...	...	(1,324,631)	(1,324,631)		(1,324,631)	...	...	159,861,179	...	...	...
...	667,345,000	...	(1,335,488)	666,009,512		662,126,904	3,882,608	...	744,026,306	...	...	...
...	1,189,027,100	...	(37,546,504)	1,151,480,596		731,936,131	419,544,465	...	822,149,421	...	...	...

Comptroller General									
			15						
			(S)						
...	16,025,000	...	...	16,025,000	...	...	...	15,708,551	316,449
...	1,327,000	...	37,000	1,364,000	...	...	...	1,364,000	...
...	17,352,000	...	37,000	17,389,000	...	...	...	17,072,551	316,449
...	1,206,379,100	...	(37,509,504)	1,168,869,596	...	...	...	749,008,682	419,860,914
								16,927,289	...
								839,076,710	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

Programs by Activity

Source of authorities										Disposition of authorities			
Available from previous years	As shown in				Adjustments and transfers				Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Amounts credited to the vote							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	11,337,000	...	...	477,000	33,000	...	...	11,847,000	11,607,029	239,971	...	11,614,583
...	30,106,000	...	...	(336,000)	66,000	...	...	29,836,000	28,402,193	1,433,807	...	35,775,891
...	10,812,000	...	...	312,000	22,000	...	...	11,146,000	10,924,072	221,928	...	11,326,151
...	18,477,100	...	...	(1,371,000)	36,010	...	...	17,142,110	17,075,012	67,098	...	17,544,945
...	70,732,100	...	...	(918,000)	157,010	...	...	69,971,110	68,008,306	1,962,804	...	76,261,570
...	240,000	...	...	...	...	...	...	240,000	184,493	55,507	...	119,988
...	421,000	...	...	514,000	...	...	...	935,000	934,437	563	...	341,968
...	104,000	...	...	80,000	...	...	...	184,000	183,386	614	...	100,914
...	20,000	...	...	324,000	...	...	...	344,000	343,605	395	...	1,129,675
...	785,000	...	...	918,000	...	...	...	1,703,000	1,645,921	57,079	...	1,692,545
...	16,000	...	...	...	...	...	...	16,000	6,000	10,000	...	4,000
...	149,000	...	...	...	...	...	...	149,000	149,000	...	...	165,000
...	165,000	...	...	...	...	...	...	165,000	155,000	10,000	...	169,000
...	11,577,000	...	...	477,000	33,000	...	...	12,087,000	11,791,522	295,478	...	11,734,571
...	30,527,000	...	...	178,000	66,000	...	...	30,771,000	29,336,630	1,434,370	...	36,117,859
...	10,932,000	...	...	392,000	22,000	...	...	11,346,000	11,113,458	232,542	...	11,431,065
...	18,646,100	...	...	(1,047,000)	36,010	...	...	17,635,110	17,567,617	67,493	...	18,839,620
...	71,682,100	...	...	...	157,010	...	...	71,839,110	69,809,227	2,029,883	...	78,123,115
...	450,000,000	...	...	...	...	...	...	413,631,974	...	413,631,974	...	...
...	450,000,000	...	...	(36,368,026)	...	...	...	413,631,974	...	413,631,974	...	...
...	450,000,000	...	...	(36,368,026)	...	...	...	413,631,974	...	413,631,974	...	...

Programs by Activity—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Transfers		Adjustments and transfers		Total available for use		
	Main Estimates	Supplementary Estimates	between ministries	within this ministry	Statutory adjustments	Amounts credited to the vote	Total available for use		Used in the current year
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	8,963,000	...	...	...	21,645	...	8,984,645	...	10,037,331
...	2,888,000	...	...	...	5,661	...	2,893,661	...	2,387,153
...	5,501,000	...	...	...	9,694	...	5,510,694	...	4,648,067
...	17,352,000	...	...	...	37,000	...	17,389,000	...	17,072,551
							Total Program—Budgetary		17,072,551
							Total Ministry—Budgetary		749,008,682
...	1,206,379,100	...	(36,368,026)	...	(1,141,478)	...	1,168,869,596	...	419,860,914
									839,076,710
									16,927,289

Program Summary

Financial management	8,475,985
Evaluation and audit	3,496,993
Corporate affairs and professional development	4,954,311
Total	16,927,289

Source of authorities							Disposition of authorities				
Available from previous years	Adjustments and transfers						Used in the current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year	
	As shown in			Transfers							Total available for use
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments						
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	149,000	...	...	...	...	149,000	149,000	...	...	165,000
...	149,000	...	...	...	...	149,000	149,000	...	...	165,000
Contributions											
...	16,000	...	...	...	...	16,000	6,000	10,000	...	4,000
...	16,000	...	...	...	...	16,000	6,000	10,000	...	4,000
Program Summary by Activity											
...	16,000	...	...	...	...	16,000	6,000	10,000	...	4,000
...	149,000	...	...	...	...	149,000	149,000	...	...	165,000
...	165,000	...	...	...	...	165,000	155,000	10,000	...	169,000
Employer Contributions to Insurance Plans											
Program Grants											
...	1,283,000	...	...	...	...	1,283,000	195,486	1,087,514	...	193,876
...	2,000	...	...	...	...	2,000	1,919	81	...	3,707
...	1,285,000	...	...	...	...	1,285,000	197,405	1,087,595	...	197,583
Public Service pensions											
...	149,000	...	...	...	(10,857)	138,143	138,143	...	...	158,064
<i>(S) Public Service Pension Adjustment Act</i>											

Secretariat
Central Administration of the Public Service Program
Grants
Administration Conference Board of Canada
Total—Grants
Contributions
Administrative management Contribution to the Canadian Standards Association
Total—Contributions
Program Summary by Activity
Administrative management Administration
Total Program
Employer Contributions to Insurance Plans Program
Grants
Public Service Insurance Payments, in the nature of Worker's Compensation, in accordance with the Public Service Income Benefit Plan for survivors of employees slain on duty
Special Indemnity Plan for spouses of Canadian Forces attachés
Public Service pensions (S) *Public Service Pension Adjustment Act*

Used in the current year
Variance under or (over)
Available for use in subsequent years
Used in the previous year

Disposition of authorities

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

	Current year		Previous year	
	Estimates		Actual	
	\$	\$	\$	\$
Secretariat				
Employer Contributions to Insurance Plans Program				
Budgetary (responsible revenues)				
Public Service Insurance				
Receipts from revolving funds	64,016,000	62,748,285	58,362,761	
Total Program—Budgetary	64,016,000	62,748,285	58,362,761	
Total Secretariat—Budgetary	64,016,000	62,748,285	58,362,761	
Total Ministry—Budgetary	64,016,000	62,748,285	58,362,761	

Revenue

	Current year	Previous year
Secretariat	\$	\$
Central Administration of the Public Service Program		
Tax Revenue—		
Goods and services tax	589,765	615,729
Total Tax Revenue	589,765	615,729
Non-Tax Revenue—		
Refunds of previous years' expenditure—Refund of salaries, goods and services	44,688	276,803
Refund of previous years' expenditure—Capital purchase	9,943	...
Adjustments of Prior Year's Payables at Year End	1,354,285	2,110,778
	1,408,916	2,387,581
Services and service fees—		
Access to information requests	315	415
Other non-tax revenue—		
Parking fees	8,371,952	8,683,623
Recovery of previous years expenditures	...	2,640,532
Recovery of employee benefits	39,694	22,102
Recovery of costs by employee pay deductions	618	458
Disciplinary penalties	24,155	113,076
Recovery of expenditures	...	4,100
Miscellaneous	22,353	317,306
	8,458,772	11,781,197
Total Non-Tax Revenue	9,868,003	14,169,193
Total Program	10,457,768	14,784,922
Total Secretariat	10,457,768	14,784,922
Comptroller General		
Non-Tax Revenue—		
Refunds of previous years' expenditure—Refunds of previous years' expenditure	5,715	137,726
Adjustments of Prior Year's Payables at Year End	25,658	44,757
	31,373	182,483
Services and service fees	5	15
Other non-tax revenue	14,782	25,158
Total Program	46,160	207,656

24.12 TREASURY BOARD

Revenue—Concluded

	Current year	Previous year
	\$	\$
Ministry Summary		
Tax Revenue—		
Goods and services tax	589,765	615,729
Total Tax Revenue	589,765	615,729
Non-Tax Revenue—		
Refunds of previous years' expenditure	1,440,289	2,570,064
Services and service fees	320	430
Other non-tax revenue	8,473,554	11,806,355
Total Non-Tax Revenue	9,914,163	14,376,849
Total Ministry	10,503,928	14,992,578

SECTION 25

1993-94

PUBLIC ACCOUNTS

Veterans Affairs

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

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Department

Veterans Affairs Program

Objective

To provide support for the economic, social, mental and physical well-being of veterans, their dependants and other eligible persons.

Activity Description

Health care

The provision to qualified veterans of hospital, medical and domiciliary care, out-patient medical and dental treatment, health care assessments, social welfare counselling, prosthetic services and related training, allowances and ancillary benefits.

Pensions

Administration and payment of pensions and benefits for disability and death in accordance with the *Pension Act*, the *Veterans Benefit Act*, the *Merchant Navy Veteran and Civilian War-related Benefits Act*, Flying Accidents Compensation Regulations, and related Acts and Orders.

Economic support

Administration of matters relating to the financial support and other special programs for veterans, their dependants and certain other specified persons. These benefits include: payments under the *War Veterans Allowance Act* and in accordance with Part IX of the *Merchant Navy Veteran and Civilian War-related Benefits Act* and supplementary financial assistance on the basis of need; educational assistance for veterans and the pensioned children of deceased veterans; specialized welfare services for blind, deaf and paraplegic veterans; special housing assistance for veterans. Operation of two sheltered workshops to produce poppy emblems and memorial wreaths for the Royal Canadian Legion Poppy Day Campaign and various memorial occasions.

Departmental administration

Operation of the offices of the Minister, Deputy Minister, two Assistant Deputy Ministers and the managerial support functions of finance, personnel, management services, corporate services, communications, audit, security services, along with the coordination of access to information and privacy and carrying out the property management functions.

Canadian Pension Commission Program

Objective

To award disability pensions and associated benefits provided by the various statutory instruments under which it operates as compensation for disability or death related to military or other qualified service.

Activity Description

Pensions

Adjudicates and sets adjudicative policy under the *Pension Act*, the *Royal Canadian Mounted Police Superannuation and Pension Continuation Acts*, Parts I to X of the *Merchant Navy Veteran and Civilian War-related Benefits Act* and various other Acts, Orders and Regulations. The Commission also administers and manages the War Veterans Distress Fund and other trust funds.

Bureau of Pensions Advocates Program

Objective

To ensure that persons seeking to establish claims under the *Pension Act* and related statutes or making an appeal under the *War Veterans Allowance Act* have access to an independent professional legal service providing a solicitor and client relationship.

Activity Description

Pensions

This Bureau provides legal aid to persons seeking to establish claims under the *Pension Act*, R.S. 1985, c. P-6, and allied statutes and orders or an appeal to the Veterans Appeal Board. This service is provided by professional advocates and support staff in 20 district offices located throughout Canada. The Bureau must accept all requests for assistance from eligible veterans or dependants of deceased veterans. The services of the Bureau are free but applicants may employ a private lawyer at their own expense or be represented by a service officer of an accredited veterans' organization.

Veterans Appeal Board Program

Objective

To provide a system of appeals to ex-members of the Armed Forces, and RCMP, certain civilians and/or their respective dependants in order to ensure they receive the full benefits they are entitled to under the *Pension Act*, the *War Veterans Allowance Act*, the *Merchant Navy Veteran and Civilian War-related Benefits Act* and related statutes.

Activity Description

Pensions

Provides a system of appeals to ex-members of the Armed Forces, and RCMP, certain civilians and/or their dependants on decisions rendered by the Entitlement and/or Assessment Boards of the Canadian Pension Commission and on appeals to rulings made by the Department of Veterans Affairs under the *Pension Act*, the *Merchant Navy Veteran and Civilian War-related Benefits Act* and the *War Veterans Allowance Act* respectively as well as other related statutes. The Board also interprets this legislation and is the final appeal level within Veterans Affairs.

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
Department									
Veterans Affairs Program									
...	557,306,000	...	...	557,306,000	1	...	...	...	...
...	...	...	3,116,000	3,116,000		...	...	...	...
...	557,306,000	...	3,116,000	560,422,000		490,096,378	70,325,622	...	493,729,905
...	1,527,542,000	...	...	1,527,542,000	5	1,443,480,352	84,061,648	...	1,458,381,587
...	51,100	...	(33,669)	17,431	(S)	...	...	...	38,325
...	12,000	...	(12,000)	...	(S)	...	...	...	...
...	10,000	...	(10,000)	...	(S)	...	...	...	155
...	539,000	...	(167,066)	371,934	(S)	371,934	...	...	445,633
...	17,002,000	...	470,000	17,472,000	(S)	17,472,000	...	...	14,467,000
...	...	...	146,677	146,677	(S)	146,677	...	...	...
...	...	...	216,342	216,342	(S)	216,342	...	...	639,452
...	2,102,462,100	...	3,726,284	2,106,188,384		1,951,801,114	154,387,270	...	1,967,716,663
Total budgetary									
...	...	...	...	...	(S)	...	...	...	...
(L) Loans to the Veterans' Land Act									
Fund pursuant to the Veterans' Land Act, Parts I, II and III as amended by Vote L55, Appropriation Act No. 3, 1970. Limit \$605,000,000. (Net)									
570,072,400	...	...	...	570,072,400		(10,667,183)	...	580,739,583	(12,323,075)
Total Program—									
...	2,102,462,100	...	3,726,284	2,106,188,384		1,951,801,114	154,387,270	...	1,967,716,663
570,072,400	...	...	...	570,072,400		(10,667,183)	...	580,739,583	(12,323,075)
Non-budgetary									

Ministry Summary—Concluded

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Adjustments and transfers	Total available for use	Vote	Used in the current year		Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates				\$	\$	\$	\$	
...	4,465,000	...	...	4,465,000	10	...	...	...	...	...
...	...	...	89,000	89,000		...	...	...	...	...
...	4,465,000	...	89,000	4,554,000	(S)	4,537,015	16,985	...	...	4,827,582
...	438,000	...	...	438,000		438,000	...	...	...	373,000
...	4,903,000	...	89,000	4,992,000		4,975,015	16,985	...	...	5,200,582
Canadian Pension Commission Program										
Program expenditures										
Transfer from TB Vote 5 ⁽¹⁾										
Total—Vote 10										
Contributions to employee benefit plans										
Total Program—Budgetary										
Bureau of Pensions Advocates Program										
Program expenditures										
Contributions to employee benefit plans										
Spending of proceeds from the disposal of surplus Crown assets										
Total Program—Budgetary										
Veterans Appeal Board Program										
Program expenditures										
Transfer from TB Vote 5 ⁽¹⁾										
Total—Vote 20										
Contributions to employee benefit plans										
Total Program—Budgetary										
Total Ministry—Budgetary										
Non-budgetary										
...	2,118,220,100	...	4,165,543	2,122,385,643		1,967,638,514	154,747,129	...	...	1,983,723,119
570,072,400	...	...	...	570,072,400		(10,667,183)	...	...	580,739,583	(12,323,075)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Source of authorities										Disposition of authorities			
Adjustments and transfers													
Available from previous years	As shown in			Transfers between ministries			Transfers within this ministry			Statutory adjustments		Amounts credited to the vote	Total available for use
	Main Estimates	Supplementary Estimates			\$	\$	\$	\$	\$	\$			
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department													
Veterans Affairs Program													
Operating													
...	493,301,000	...	...	...	342,233	...	...	...	493,643,233	413,886,106	79,757,127	...	407,002,713
...	19,430,000	...	...	...	238,994	...	...	...	19,668,994	17,093,892	2,575,102	...	15,555,583
...	26,370,000	...	...	...	148,239	...	...	...	26,518,239	24,204,279	2,313,960	...	38,113,813
...	32,575,100	...	...	...	69,884	...	...	...	35,760,984	42,824,224	(7,063,240)	...	40,443,703
...
...	...	...	...	...	...	...	...	...	...	...	...	...	2,985,040
...	571,676,100	...	3,116,000	...	799,350	...	...	...	575,591,450	498,008,501	77,582,949	...	504,100,852
Total—Operating													
Capital													
...	2,335,000	...	...	...	...	...	...	...	2,335,000	619,057	1,715,943	...	700,735
...	72,000	...	...	...	...	...	...	...	72,000	735,506	(663,506)	...	324,846
...	149,000	...	...	...	...	...	...	...	149,000	1,714,185	(1,565,185)	...	1,605,555
...	127,000	...	...	...	...	...	...	...	127,000	6,871,579	(6,744,579)	...	2,133,184
...
...	...	...	...	...	...	...	...	...	...	...	...	...	9,510
...	2,683,000	...	...	...	...	...	...	...	2,683,000	9,940,327	(7,257,327)	...	4,773,830
Total—Capital													
Transfer payments													
...	203,626,000	...	...	...	...	...	...	...	203,626,000	182,752,493	20,873,507	...	179,099,988
...	1,167,732,000	...	...	...	...	...	...	...	1,148,242,000	1,103,061,144	45,180,856	...	1,096,293,951
...	156,733,000	...	...	...	...	...	...	...	176,045,934	158,038,649	18,007,285	...	183,447,887
...	12,000	...	...	...	...	...	...	...	(12,000)	...	...	...	...
...
...	...	...	...	...	...	...	...	...	...	...	...	...	155
...	1,528,103,000	...	...	...	...	...	...	...	1,527,913,934	1,443,852,286	84,061,648	...	1,458,841,981
...
Total—Transfer payments													
Non-budgetary													
Veterans' Land Act—													
Loans													
570,072,400	...	...	...	...	...	...	...	...	570,072,400	(10,667,183)	...	580,739,583	(12,323,075)

Programs by Activity—Concluded

Source of authorities										Disposition of authorities											
Adjustments and transfers																					
Available from previous years	As shown in			Transfers between ministries		Transfers within this ministry		Statutory adjustments		Amounts credited to the vote		Total available for use		Used in the current year		Variance under or (over)		Available for use in subsequent years		Used in the previous year	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Program Summary																					
570,072,400	...	...	...	...	...	...	...	342,233	...	...	699,604,233	...	597,257,656	102,346,577	...	...	586,803,436	...	...	...
...	699,262,000	...	...	...	...	...	...	238,994	...	...	1,167,982,994	...	1,120,890,542	47,092,452	...	...	1,112,174,380	...	...	...
...	1,187,234,000	...	...	...	...	...	...	(28,827)	...	...	202,713,173	...	183,957,113	18,756,060	...	...	223,167,255	...	...	...
...	183,252,000	...	...	...	...	...	...	57,884	...	...	35,887,984	...	49,695,803	(13,807,819)	...	...	42,576,887	...	...	...
...	32,714,100	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<i>Veterans' Land Act—</i>																					
<i>Loans—</i>																					
570,072,400	...	...	...	...	...	...	...	...	...	...	570,072,400	...	(10,667,183)	...	580,739,583	...	(12,323,075)	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,994,705	...	...	...
Total Program—																					
570,072,400	...	2,102,462,100	...	...	...	...	...	610,284	...	...	2,106,188,384	...	1,951,801,114	154,387,270	...	...	1,967,716,663	...	...	...
...	...	...	...	...	...	...	...	...	...	...	570,072,400	...	(10,667,183)	...	580,739,583	...	(12,323,075)	...	...	...
Budgetary																					
Canadian Pension Commission																					
Program																					
...	4,875,000	...	...	...	...	...	...	...	...	...	4,964,000	...	4,897,785	66,215	...	...	5,065,257	...	...	...
...	
...	28,000	...	...	...	...	...	...	...	...	...	28,000	...	77,230	(49,230)	...	...	135,325	...	...	...
...	4,903,000	...	...	...	...	...	...	...	...	...	4,992,000	...	4,975,015	16,985	...	...	5,200,582	...	...	...
Total Program—Budgetary																					
Bureau of Pensions Advocates																					
Program																					
...	7,590,000	...	...	...	...	...	...	259	...	...	7,590,259	...	7,407,888	182,371	...	...	7,706,267	...	...	...
...	
...	53,000	...	...	...	...	...	...	...	...	...	53,000	...	51,448	1,552	...	...	92,037	...	...	...
...	7,643,000	...	...	...	...	...	...	259	...	...	7,643,259	...	7,459,336	183,923	...	...	7,798,304	...	...	...
Total Program—Budgetary																					
Veterans Appeal Board																					
Program																					
...	3,189,000	...	...	...	...	...	...	...	...	...	3,539,000	...	3,153,630	385,370	...	...	2,967,534	...	...	...
...	
...	23,000	...	...	...	...	...	...	...	...	...	23,000	...	249,419	(226,419)	...	...	40,036	...	...	...
...	3,212,000	...	...	...	...	...	...	...	...	...	3,562,000	...	3,403,049	158,951	...	...	3,007,570	...	...	...
Total Program—Budgetary																					
Total Ministry—																					
...	2,118,220,100	...	...	...	...	...	...	610,543	...	...	2,122,385,643	...	1,967,638,514	154,747,129	...	...	1,983,723,119	...	...	...
570,072,400	...	...	...	...	...	...	...	...	...	...	570,072,400	...	(10,667,183)	...	580,739,583	...	(12,323,075)	...	...	...

Transfer Payments—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments and transfers		Disposition of authorities			
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry	Statutory adjustments	Total available for use	Used in the current year	Variance under or (over)	Available for use in subsequent years
	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	390,000	...	...	...	...	390,000	386,933	3,067	...
...	2,000	...	...	...	...	2,000	...	2,000	...
...	25,218,000	...	...	...	...	25,218,000	19,566,680	5,651,320	...
...	4,600,000	...	...	1,000,000	...	5,600,000	5,267,642	332,358	...
...	30,000	...	...	20,000	...	50,000	47,168	2,832	...
...	10,000	...	...	...	(10,000)	...	...	...	...
...	539,000	...	...	...	(167,066)	371,934	371,934	...	...
...	156,733,000	...	...	19,490,000	(177,066)	176,045,934	158,038,649	18,007,285	...
Departmental administration									
<i>Payments under the War Service Grants Act:</i>									
...	2,000	...	...	...	(2,000)	...	...	...	...
...	10,000	...	...	...	(10,000)	...	...	...	...
...	12,000	...	...	...	(12,000)	...	...	...	...
...	1,326,756,000	...	...	...	(189,066)	1,326,566,934	1,262,496,544	64,070,390	...
Total—Grants						1,326,566,934	1,262,496,544	64,070,390	1,281,313,990
Contributions									
<i>Health care</i>									
...	173,200,000	...	...	...	...	173,200,000	168,447,852	4,752,148	...
...	28,077,000	...	...	...	...	28,077,000	12,874,768	15,202,232	...
...	201,277,000	...	...	...	...	201,277,000	181,322,620	19,954,380	...
Total—Contributions						381,504,000	349,670,448	31,833,552	381,504,000
Total—Grants and Contributions						1,708,070,934	1,612,166,992	95,903,942	1,662,810,934

...	70,000	...	...	...	70,000	Pensions	...	...	...	33,122	36,878	...	38,159
...	201,347,000	...	...	...	201,347,000	Compensation for loss of earnings	...	...	...	181,355,742	19,991,258	...	177,527,991

Program Summary by Activity													
...	203,626,000	...	...	...	203,626,000	Health care	...	...	...	182,752,493	20,873,507	...	179,099,988
...	1,167,732,000	...	...	...	1,148,242,000	Pensions	...	...	...	1,103,061,144	45,180,856	...	1,096,293,951
...	156,733,000	...	...	...	(177,066)	Economic support	...	...	...	158,038,649	18,007,285	...	183,447,887
...	12,000	...	...	...	(12,000)	Departmental administration	...	...	...	...	...	...	155
...	1,528,103,000	...	...	...	(189,066)	Total Program	...	...	...	1,443,852,286	84,061,648	...	1,458,841,981
...	1,528,103,000	...	...	...	(189,066)	Total Ministry	...	...	...	1,443,852,286	84,061,648	...	1,458,841,981

(S) Statutory transfer payment.

Details of Amounts Credited to the Vote

Department	Current year		Previous year	
	Estimates	Actual	Actual	Actual
	\$	\$	\$	\$
Department				
Veterans Affairs Program	...	12,831,157	15,229,114	
Non-budgetary (respendable receipts)				
<i>Veterans' Land Act</i>	...	12,831,157	15,229,114	
Repayment of loans	...	12,831,157	15,229,114	
Total Program—Non-budgetary				
Total Ministry—Non-budgetary				

Revenue

Department	Current year		Previous year	
	\$	\$	\$	\$
Department				
Veterans Affairs Program				
Tax Revenue—				
Goods and services tax	34,813		37,200	
Total Tax Revenue	34,813		37,200	
Non-Tax Revenue—				
Return on investments— ⁽¹⁾				
Loans, investments and advances— <i>Veterans' Land Act</i>	1,842,952		2,518,133	
Fund				
Refunds of previous years' expenditure—				
Refunds—War veterans allowance	1,580,534		2,029,168	
Refunds—Other capital	1,000		...	
Refunds—Pensions	2,476,864		4,048,739	
Refunds—Other grants and contributions	251,786		1,222,567	
Adjustments of Prior Year's Payables at Year End	1,670,510		433,374	
Refunds of operating and maintenance funds	716,363		138,140	
Recovery of losses of money	6,923		42,179	
Recovery of services to foreign Veterans	...		48,008	
Overpayment recovery—Pay day change	...		347,409	
Services and service fees—				
Provincial hospital insurance plans for in-patient hospital services	6,703,980		8,309,584	
Other in-patient hospital services	22,757,345		23,287,551	
Medical services	17,685,137		15,623,595	
Meals	243,231		245,222	
Sundry	348,133		379,654	
	...		1,030	
Proceeds from sales—				
Manufacture of Remembrance Day poppies (Vetcraft)	41,033,846		39,537,052	
Proceeds from the disposal of surplus Crown assets	1,440,079		1,421,697	
Sundry	146,677		...	
	1,975		1,494	
Total	1,588,731		1,423,191	

	Current year	Previous year
	\$	\$
Other non-tax revenue—		
Recovery of pensions from foreign governments	2,783,756	...
Rental of space in hospitals	60,149	...
Recovery of service to foreign veterans	631,412	...
Sundry	114,281	518,183
	3,589,598	518,183
Total Non-Tax Revenue	54,759,107	52,306,143
Total Program	54,793,920	52,343,343
Canadian Pension Commission Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of operating and maintenance funds	230	142
Total Program	230	142
Bureau of Pensions Advocates Program		
Non-Tax Revenue—		
Refunds of previous years' expenditure—		
Refunds of operating and maintenance funds	419	3,186
Proceeds from sales—		
Proceeds from the disposal of surplus Crown assets	259	...
Total Program	678	3,186
Total Department	54,794,828	52,346,671
Ministry Summary		
Tax Revenue—		
Goods and services tax	34,813	37,200
Total Tax Revenue	34,813	37,200
Non-Tax Revenue—		
Return on investments	1,842,952	2,518,133
Refunds of previous years' expenditure	6,704,629	8,312,912
Services and service fees	41,033,846	39,537,052
Proceeds from sales	1,588,990	1,423,191
Other non-tax revenue	3,589,598	518,183
Total Non-Tax Revenue	54,760,015	52,309,471
Total Ministry	54,794,828	52,346,671

(1) Interest unless otherwise indicated.

SECTION 26

1993-94 PUBLIC ACCOUNTS

Western Economic Diversification

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

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Objective

To promote economic diversification in Western Canada in a manner that provides added influence for the West in national policy and decision-making, that improves client services in the West and that facilitates federal-provincial coordination.

Activity Description*Western Economic Diversification*

To more effectively guide, in close cooperation with western stakeholders, federal Government policies, regulations and resources so that they become more constructive instruments of western economic growth and diversification.

Ministry Summary

Source of authorities					Vote	Disposition of authorities			
Available from previous years	As shown in		Adjustments and supplementary estimates	Total available for use		Used in the current year	Lapsed or overexpended	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates							
...	30,883,000	...	...	30,883,000	1				
...	...	1	...	1	1b				
...	...	...	664,499	664,499					
...	30,883,000	1	664,499	31,547,500					
...	235,912,000	...	...	235,912,000	5				
...	...	1	(664,499)	(664,499)	5b				
...	235,912,000	1	(664,499)	235,247,502					
...	51,100	...	(33,669)	17,431	(S)	141,839,129	93,408,373	...	160,154,666
...	14,000,000	...	(11,055,450)	2,944,550	(S)	17,431	...	...	38,325
...	2,142,000	...	59,000	2,201,000	(S)	2,944,550	...	...	6,170,293
...	...	...	...	...	(S)	2,201,000	...	...	1,793,000
...	...	...	4,756	4,756	(S)	4,572	...	184	...
...	...	...	2,123	2,123	(S)	2,123	...	...	6,344
...	282,988,100	2	(11,023,240)	271,964,862		173,491,844	98,472,832	184	196,935,949

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Program by Activity

Source of authorities															Disposition of authorities								
Available from previous years		Adjustments and transfers										Used in the current year				Variance under or (over)		Available for use in subsequent years		Used in the previous year			
		As shown in		Transfers between ministries		Transfers within this ministry		Statutory adjustments		Amounts credited to the vote												Total available for use	
		Main Estimates	Supplementary Estimates	\$	\$	\$	\$	\$	\$	\$	\$											\$	\$
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$				
...	32,473,100	1	...	...	664,499	32,210	...	...	...	33,169,810	Operating	28,303,551	4,866,075	184	30,042,959				
...	603,000	...	...	...	...	...	...	...	...	603,000	Capital	404,614	198,386	...	568,031				
...	249,912,000	1	...	...	(664,499)	(11,055,450)	...	...	...	238,192,052	Transfer payments	144,783,679	93,408,373	...	166,324,959				
...	282,988,100	2	...	...	...	(11,023,240)	...	...	...	271,964,862	Total Ministry— Budgetary	173,491,844	98,472,834	184	196,935,949				

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments and transfers		Total available for use	Disposition of authorities			
	Main Estimates	Supplementary Estimates	Transfers between ministries	Transfers within this ministry		Used in current year	Variance under or (over)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants									
...	5,000,000	...	...	(5,000,000)	...	...	...	...	...
...	...	1	...	5,000,000	5,000,001	5,000,000	1	...	...
...	5,000,000	1	...	...	5,000,001	5,000,000	1	...	...
Contributions									
Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in									
...	230,912,000	...	...	(664,499)	230,247,501	136,839,129	93,408,372	...	160,154,666
...	14,000,000	...	...	...	2,944,550	2,944,550	...	...	6,170,293
...	244,912,000	...	...	(664,499)	233,192,051	139,783,679	93,408,372	...	166,324,959
...	249,912,000	1	...	(664,499)	238,192,052	144,783,679	93,408,373	...	166,324,959

(S) Statutory transfer payment.

26. 6 WESTERN ECONOMIC DIVERSIFICATION

Revenue

	Current year	Previous year
	\$	\$
Tax Revenue—		
Goods and services tax	6,269	1
Total Tax Revenue	6,269	1
Non-Tax Revenue—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Special areas and highways agreement	356,649	405,579
Refunds of previous years' expenditure—		
Refunds—Transfer payments—Capital assistance	39,165,339	20,024,317
Refunds—Transfer payments—Other	637,410	792,391
Refunds—Operating	25,876	82,836
Adjustments of Prior Year's Payables at Year End	5,927,071	13,368,716
	45,755,696	34,268,260
Services and service fees—		
<i>Small Business Loans Act</i> —Loan guarantee fees	12,536,834	1,408,241
Proceeds from sales—		
Proceeds from the disposal of surplus Crown assets	4,756	...
Other non-tax revenue	557,543	303,927
Total Non-Tax Revenue	59,211,478	36,386,007
Total Department	59,217,747	36,386,008
Ministry Summary		
Tax Revenue—		
Goods and services tax	6,269	1
Total Tax Revenue	6,269	1
Non-Tax Revenue—		
Return on investments	356,649	405,579
Refunds of previous years' expenditure	45,755,696	34,268,260
Services and service fees	12,536,834	1,408,241
Proceeds from sales	4,756	...
Other non-tax revenue	557,543	303,927
Total Non-Tax Revenue	59,211,478	36,386,007
Total Ministry	59,217,747	36,386,008

⁽¹⁾ Interest unless otherwise indicated.

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1993-94

PUBLIC ACCOUNTS

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1994

Volume II

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INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in two volumes.

Volume I presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses. The content of **Part II** is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations and other entities (Section 2);

- supplementary information required by the *Financial Administration Act* (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- construction and/or acquisition of land, buildings and works (Section 6);
- construction and/or acquisition of machinery and equipment (Section 7);
- transfer payments (Section 8);
- public debt charges (Section 9);
- payments of claims against the Crown, ex gratia payments and Court awards (Section 10);
- federal-provincial shared-cost programs (Section 11);
- other Government-wide information (Section 12); and,
- other miscellaneous information (Section 13).

Ministerial Reorganizations Affecting the 1993-94 Public Accounts

Major reorganizations were made to the structure and names of certain ministries in 1993-94. The following **Appendix** describes the changes made to the structure.

In addition to the changes described in the **Appendix**, the Government also made changes to the nomenclature of certain ministries. The 1993-94 Public Accounts does not make reference to the new nomenclature since newly established ministries or new names of ministries have not yet received legislative approval.

Comparative figures were reclassified to conform to the current year's structure.

APPENDIX

MINISTERIAL REORGANIZATIONS AFFECTING THE 1993-94 PUBLIC ACCOUNTS

Program, department or agency	Amalgamated with	Transferred	
		From ⁽¹⁾	To
Advisory Council on the Status of Women		Ministry of Employment and Immigration	Ministry of Communications
Canada Labour Relations Board		Ministry of Labour	Ministry of Employment and Immigration
Canada Mortgage and Housing Corporation		Ministry of Public Works	Ministry of Supply and Services
Canada Post Corporation		Ministry of Industry, Science and Technology	Ministry of Supply and Services
Canadian Centre for Occupational Health and Safety		Ministry of Labour	Ministry of Employment and Immigration
Competition Tribunal		Ministry of Consumer and Corporate Affairs	Ministry of Industry, Science and Technology
Copyright Board		Ministry of Consumer and Corporate Affairs	Ministry of Industry, Science and Technology
Department of Consumer and Corporate Affairs	Department of Industry, Science and Technology		
Department of Forestry	Department of Energy, Mines and Resources		
Department of Labour	Department of Employment and Immigration		
Department of Multiculturalism and Citizenship	Department of Communications		
Department of Public Works	Department of Supply and Services		
Department of Secretary of State ⁽²⁾		Department of Secretary of State	Department of Communications
Federal Office of Regional Development—Quebec		Ministry of National Health and Welfare	Ministry of Finance
Government Telecommunications Agency		Department of Communications	Department of Supply and Services

APPENDIX

MINISTERIAL REORGANIZATIONS AFFECTING THE 1993-94 PUBLIC ACCOUNTS—*Concluded*

Program, department or agency	Amalgamated with	Transferred	
		From ⁽¹⁾	To
Hazardous Materials Information Review Commission		Ministry of Consumer and Corporate Affairs	Ministry of National Health and Welfare
Immigration and Refugee Board of Canada		Ministry of Employment and Immigration	Ministry of Secretary of State ⁽³⁾
Immigration Program		Department of Employment and Immigration	Department of Secretary of State ⁽³⁾
National Battlefields Commission		Ministry of Environment	Ministry of Communications
National Capital Commission		Ministry of Public Works	Ministry of Communications
Northern Pipeline Agency		Privy Council	Ministry of Energy, Mines and Resources
Parks Program		Department of Environment	Department of Communications
Patented Medicine Prices Review Board		Ministry of Consumer and Corporate Affairs	Ministry of National Health and Welfare
Procurement Review Board		Ministry of Consumer and Corporate Affairs	Ministry of Finance
Public Service Commission		Ministry of Secretary of State	Ministry of Communications
Social Sciences and Humanities Research Council		Ministry of Communications	Ministry of Industry, Science and Technology
Standards Council of Canada		Ministry of Consumer and Corporate Affairs	Ministry of Industry, Science and Technology
Status of Women—Office of the Co-ordinator		Ministry of Employment and Immigration	Ministry of Communications

⁽¹⁾ Indicates where the program, department or agency was shown in the Estimates. The only exceptions are the Advisory Council on the Status of Women and the Status of Women—Office of the Co-ordinator which were shown under the Ministry of Western Economic Diversification.

⁽²⁾ Except for the Immigration Program.

⁽³⁾ Pending the establishment of the new Ministry of Citizenship and Immigration.

SECTION 1

1993-94

PUBLIC ACCOUNTS

Financial Statements of Revolving Funds

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Canada Communication Group Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Canada Communication Group Revolving Fund (CCG) have been prepared by Canada Communication Group in accordance with Treasury Board policies and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with generally accepted accounting principles. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements.

CCG has incurred a significant loss in 1994, and at March 31, 1994, has a deficit. These factors, among others, indicate that CCG's ability to continue as a going concern is dependent upon the continued financial support of Canada and the return to profitable operations. The return to profitable operations is contingent on increasing sales volumes and the ability to control labour and other costs.

In our opinion, the deferred revenues have been recorded in compliance with the agreed accounting principles and practices as they relate to advance billings. These principles and practices were established with the Department, communicated to the Comptroller General, and promulgated within CCG. The CCG financial statements have been audited annually by the Department since its inception, and deferred revenue has always been clearly reviewed and disclosed.

An audit of CCG's procurement practices, performed on behalf of Public Works and Government Services Canada, resulted in a decision, subsequent to year-end, to transfer CCG's procurement business segment, a profitable component of CCG, to the Supply Operations Branch of Public Works and Government Services Canada. As well, an Advisory Committee has been established to determine the future role and structure of CCG.

The accompanying financial statements do not include any adjustments relating to the recoverability and classification of assets or the amount and classification of liabilities that might result should CCG be unable to continue as a going concern.

These financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of Canada Communication Group as at March 31, 1994, and the results of its operations and the changes in financial position for the year then ended in accordance with generally accepted accounting principles.

The functional responsibility for integrity and objectivity of these financial statements rests with Corporate Services, Public Works and Government Services Canada which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. In order to assure maximum objectivity and freedom from bias in the accompanying financial statements, an audit of these financial statements has been conducted on behalf of the audit and evaluation branch of the Department.

Canada Communication Group maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal controls are augmented by the maintenance of internal audit programs.

NORMAN MANCHEVSKY
Chief executive officer

R. H. FLEMMING
Director, Corporate Resources

September 7, 1994

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1994

	1994		1993	
	Estimates	Actual	Estimates	Actual (unaudited)
	\$	\$	\$	\$
Net income (loss) for the year	4,710,000	(9,669,434)	2,326,000	7,454,332
Add: items not requiring use of funds	290,000	5,741,387	3,100,000	4,736,010
Operating source (use) of funds	5,000,000	(3,928,047)	5,426,000	12,190,342
Net capital acquisition	(9,000,000)	(5,226,086)	(3,557,000)	(7,693,847)
Working capital change	4,000,000	(11,267,266)	(1,869,000)	(15,580,055)
Other items		(10,699,368)		7,604,503
Authority used		(31,120,767)		(3,479,057)

(1) See note in Reconciliation of Unused Authority.

RECONCILIATION OF UNUSED AUTHORITY
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority as per the balance sheet, unadjusted	51,182,973	31,245,675
1991-92 operating transactions carried forward	48,248,921 ⁽¹⁾	48,248,921
Restated accumulated net charge against the Fund's authority	99,431,894	79,494,596
Add: PAYE charged against the appropriation account after March 31	45,791,433	59,586,185
Less: amount credited to the appropriation account after March 31	(90,710,575)	(115,688,796)
Net authority used, end of year	54,512,752	23,391,985
Authority limit	100,000,000	100,000,000
Unused authority carried forward	45,487,248	76,608,015

(1) The opening balance sheet of April 1, 1992, contained an amount of \$37,126,566 which represented deferred revenue transferred by the Supply Revolving Fund. The cash was received by the Supply Revolving Fund in the 1991-92 fiscal year. This resulted in the accumulated net charge against the Fund's authority not reconciling with the use of authority in the Accounts of Canada. In addition, balances of approximately \$11,122,355 were also inadvertently brought forward to the Canada Communication Group Revolving Fund.

Canada Communication Group Revolving Fund— Continued

AUDITORS' REPORT

THE DIRECTOR GENERAL
AUDIT AND EVALUATION BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheets of Canada Communication Group as at March 31, 1994 and 1993, and the statements of operations, cumulative operating surplus (deficit) and changes in financial position for the year ended March 31, 1994. These financial statements are the responsibility of Canada Communication Group's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the

amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Canada Communication Group as at March 31, 1994 and 1993, and the results of its operations and the changes in its financial position for the year ended March 31, 1994, in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Arthur Andersen & Co.

July 8, 1994, except as to Note 8 (b)
which is as of August 25, 1994
Ottawa, Canada

BALANCE SHEETS MARCH 31, 1994 and 1993

ASSETS	1994	1993	LIABILITIES AND EQUITY OF CANADA	1994	1993
	\$	\$		\$	\$
Current assets			Current liabilities		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	97,461,993	110,333,765	Outside parties	44,487,307	50,094,339
Outside parties	2,137,951	2,535,562	Government of Canada	4,431,898	9,840,005
Inventory (Note 5)	6,062,922	5,743,082	Deferred revenue (Note 8 (b))	23,799,836	37,673,300
Prepays and deposits	474,346	949,360	Current portion of obligations under capital leases (Note 7)	578,838	382,058
	106,137,212	119,561,769		73,297,879	97,989,702
Capital assets (Notes 4 and 6)			Long-term liabilities		
Cost	49,537,746	45,185,695	Employee termination benefits	2,918,941	2,151,215
Less: accumulated amortization	29,466,319	25,366,693	Obligations under capital leases (Note 7)	1,023,948	539,847
	20,071,427	19,819,002		3,942,889	2,691,062
			Contingencies (Note 3)		
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority account (Note 1)	51,182,973	31,245,675
			Cumulative operating surplus (deficit)	(2,215,102)	7,454,332
				48,967,871	38,700,007
	126,208,639	139,380,771		126,208,639	139,380,771

The accompanying notes are an integral part of these balance sheets.

Canada Communication Group Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1994 (with comparative figures for the year ended March 31, 1993— See Note 12)

	1994	1993 (unaudited)
	\$	\$
Sales	276,415,827	401,146,401
Cost of sales	173,522,973	270,952,625
Gross margin	102,892,854	130,193,776
Operating expenses		
Salaries and employee benefits	74,096,557	75,816,467
Accommodation	11,659,871	10,849,100
Professional and special services	6,725,881	8,764,620
Rental	5,611,699	7,300,351
Amortization of capital assets	4,865,459	3,668,523
Repairs, supplies and miscellaneous	3,859,213	6,711,736
Communications	1,670,236	2,836,938
Employee termination benefits	1,476,564	1,067,487
Freight	1,067,920	2,025,776
Travel and removal	1,011,051	1,135,210
Interest	262,781	1,243,637
Other, net	255,056	1,319,599
	112,562,288	122,739,444
Net income (loss)	(9,669,434)	7,454,332

The accompanying notes are an integral part of this statement.

STATEMENT OF CUMULATIVE OPERATING SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31, 1994 (with comparative figures for the year ended March 31, 1993— See Note 12)

	1994	1993 (unaudited)
	\$	\$
Cumulative operating surplus, beginning of year		
As previously reported	6,514,525	
Change in accounting policy applied retroactively (Note 4)	939,807	
As restated	7,454,332	
Net income (loss)	(9,669,434)	7,454,332
Cumulative operating surplus (deficit), end of year	(2,215,102)	7,454,332

The accompanying notes are an integral part of this statement.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1994 (with comparative figures for the year ended March 31, 1993— See Note 12)

	1994	1993 (unaudited)
	\$	\$
Financial resources provided by (used for)		
Operating activities		
Net income (loss)	(9,669,434)	7,454,332
Add: charges not affecting cash		
amortization expense	4,865,459	3,668,523
change in provision for termination benefits	767,726	1,067,487
loss on disposal of capital assets	97,980	
early termination of capital lease	10,222	
	(3,928,047)	12,190,342
Changes in non-cash operating assets and liabilities	(11,267,266)	(15,197,997)
Net financial resources used for operating activities	(15,195,313)	(3,007,655)
Investing activities		
Capital asset acquisitions	(5,226,086)	(7,693,847)
Net assets contributed at inception		(19,912,928)
Net financial resources used for investing activities	(5,226,086)	(27,606,775)
Financing activities		
Obligations under capital leases	1,262,850	69,481
Payments on and change in obligations under capital leases	(778,749)	(700,726)
Net financial resources provided by (used for) financing activities	484,101	(631,245)
Net financial resources used and change in the accumulated net charge against the Fund's authority account	(19,937,298)	(31,245,675)
Accumulated net charge against the Fund's authority account, beginning of year	(31,245,675)	
Accumulated net charge against the Fund's authority account, end of year	(51,182,973)	(31,245,675)

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1994 and 1993

1. Purpose and authority

Canada Communication Group ("CCG") is a Special Operating Agency created in December, 1989. CCG provides a range of communication products and services including printing, publishing, exhibitions, film, video, photography and communications professional services.

CCG's markets, as identified in its Charter document approved by Treasury Board, are Government of Canada Departments, agencies and Crown corporations across Canada and their associated international offices as well as any other customer as authorized by legislation or Order-in-Council, such as provincial and municipal governments.

Canada Communication Group Revolving Fund—

Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1994 and 1993—Continued

CCG was established within the Supply Revolving Fund, effective April 1, 1991. The authority to make expenditures out of the Consolidated Revenue Fund was granted in the 1991-92 Supplementary Estimates Vote 12c, with an authorized limit of \$100,000,000 effective April 1, 1992. The Fund has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. Transactions prior to April 1, 1992 relating to CCG operations were included in the wind-up of the Supply Revolving Fund.

2. Significant accounting policies

Revenue recognition

Revenue is primarily recognized as work progresses on individual contracts on the basis of percentage completion. Revenue on certain contracts of a short-term duration is recognized when the contract is complete.

Inventory

Inventory is valued at the lower of cost or net realizable value.

Capital assets

Capital assets are recorded at cost and amortized on a straight-line basis over their estimated useful lives starting the year following acquisition. A full year's amortization is taken in the year of disposal. Estimated useful lives range from 5 to 10 years.

Employee termination benefits and vacation pay

Employees of CCG are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to the April 1, 1991, establishment of CCG are a liability of Treasury Board and accordingly have not been recorded in the accounts. The liability for benefits earned after April 1, 1991, is recorded in the accounts as the benefits accrue to employees.

Vacation pay is recorded in the accounts as it accrues to employees. All vacation pay earned but not taken is recorded as a liability. The portion of the liability related to the period prior to April 1, 1991, is recorded as a receivable from Treasury Board.

Pension Plan

Employees of CCG are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by CCG to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of CCG and are charged to operations on a current basis. CCG is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for indexation payments under the *Supplementary Retirement Benefits Act*.

3. Contingencies

Operations

As shown in the accompanying financial statements, CCG has incurred a significant loss in 1994, and at March 31, 1994, has a deficit. These factors, among others, indicate that CCG's ability to continue as a going concern is dependent upon the continued financial support of Canada and the return to profitable operations. The return to profitable operations is contingent on increasing sales volumes and the ability to control labour and other costs.

An audit of CCG's procurement practices, performed on behalf of Public Works and Government Services Canada, resulted in a decision, subsequent to year-end, to transfer CCG's procurement business segment, a profitable component of CCG, to the Supply Operations Branch of Public Works and Government Services Canada (see Note 8). As well, an Advisory Committee has been established to determine the future role and structure of CCG.

The accompanying financial statements do not include any adjustments relating to the recoverability and classification of assets or the amounts and classification of liabilities that might result should CCG be unable to continue as a going concern.

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

4. Change in accounting policy

Prior to April 1, 1993, CCG expensed all system development costs. Effective April 1, 1993, this policy was changed to capitalize these costs and amortize them over their expected useful life of five years.

This change in policy has been applied retroactively and as a result, cumulative operating surplus as at April 1, 1993, and net income for the year ended March 31, 1993, have been increased by \$939,807. Had the change in policy not been made, the loss for the year ended March 31, 1994, would increase by \$305,866.

5. Inventory

	1994	1993
	\$	\$
Finished goods	3,522,994	2,249,211
Raw materials and supplies	2,175,419	3,007,545
Work in process	364,509	486,326
	<u>6,062,922</u>	<u>5,743,082</u>

Canada Communication Group Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1994 and 1993—Continued

6. Capital assets

Cost	Production and office equipment	Capital leases	Leasehold improvements	Total Capital assets
	\$	\$	\$	\$
Balance, beginning of year	37,931,550	1,546,114	4,768,224	44,245,888
Prior period adjustments	939,807			939,807
Balance, beginning of year, restated	38,871,357	1,546,114	4,768,224	45,185,695
Acquisitions	1,918,217	1,262,850	2,045,019	5,226,086
Adjustments	19,714			19,714
Disposals and transfers	(732,592)	(161,157)		(893,749)
Balance, end of year	40,076,696	2,647,807	6,813,243	49,537,746

Accumulated amortization	Production and office equipment	Capital leases	Leasehold improvements	Total Capital assets
	\$	\$	\$	\$
Balance, beginning of year	(22,596,896)	(566,686)	(2,203,111)	(25,366,693)
Prior period adjustments				
Balance, beginning of year, restated	(22,596,896)	(566,686)	(2,203,111)	(25,366,693)
Acquisitions	(3,654,833)	(651,976)	(558,650)	(4,865,459)
Adjustments	(19,714)			(19,714)
Disposals and transfers	680,042	105,505		785,547
Balance, end of year	(25,591,401)	(1,113,157)	(2,761,761)	(29,466,319)
Net book value	14,485,295	1,534,650	4,051,482	20,071,427

7. Obligations under leases

At March 31, 1994, CCG is committed under leases principally for the use of reproduction equipment. Future minimum payments relating to leases are as follows:

	Capital	Operating
	\$	\$
1994-95	713,992	2,492,073
1995-96	499,664	2,129,165
1996-97	310,071	1,842,217
1997-98	306,390	1,178,967
1998-99	30,905	568,915
Total minimum lease payments	1,861,022	8,211,337
Less: interest	(258,236)	
Obligations under capital leases	1,602,786	
Current portion	578,838	
Long-term portion	1,023,948	

8. Subsequent events

(a) Transfer of business segment

Subsequent to year-end a decision was made to transfer, with effect from April 1, 1994, and at book value, the assets and liabilities of CCG's procurement business segment to the Supply Operations Services Branch of Public Works and Government Services Canada. Condensed financial information for the business segment being transferred is as follows:

	Year ended March 31, 1994
	\$
Sales	155,541,000
Cost of sales and operating expenses	151,316,000
Net income	4,225,000

Assets and liabilities of the business segment being transferred account for approximately 55 percent and 65 percent of total assets and total liabilities respectively.

(b) Deferred revenue

Subsequent to year-end a decision was made to remit prepayments received as at March 31, 1994, for services to be rendered after that date, to the Consolidated Revenue Fund. As a result, approximately \$22,000,000 recorded as deferred revenue as at March 31, 1994, in the accompanying financial statements will be paid to the Consolidated Revenue Fund.

Canada Communication Group Revolving Fund—
Concluded

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1994 and 1993—*Concluded*

9. Related party transactions

Through common ownership, CCG is related to all Government of Canada created departments, agencies and Crown corporations.

Substantially all sales are made to related parties as are payments for accommodation.

10. Insurance

CCG does not carry insurance on either its own property or the property of others held in its warehouse operations. This is in accordance with the Government of Canada policy of self-insurance.

11. Income taxes

CCG is not subject to income taxes.

12. Comparative figures

The 1993 statements of operations, cumulative operating surplus (deficit) and changes in financial position are presented for comparative purposes only and have not been audited.

Canadian Pari-Mutuel Agency Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of the data in these statements rests with the management of the Fund.

These financial statements were prepared in accordance with significant accounting policies on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. Information presented herewith is consistent with that presented elsewhere in the Public Accounts and in departmental reports. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions.

The Department's Corporate Services Branch develops and disseminates financial management and accounting policies and issues specific directives to the staff managing the Revolving Fund in order to maintain standards of accounting and financial management.

Financial management and internal control of the Fund are maintained through the appropriate division of responsibility, the provision of leadership and evaluation of those operating the Fund as well as internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

S. SILCOX

*for the Director General
Finance and Resource Management Services
(Senior full-time financial officer)*

G. DITTBERNER

*Assistant Deputy Minister
Corporate Services Branch
(Senior financial officer)*

June 27, 1994

STATEMENT OF AUTHORITY PROVIDED (USED)
FOR THE YEAR ENDED MARCH 31, 1994

	1994		1993	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net profit (loss) for the year		57,048		(349,621)
Add: items not requiring use of funds	260,000	156,058	250,000	116,648
adjustment for disposal of land		5,240		
Operating sources of funds	260,000	218,346	250,000	(232,973)
Net capital acquisitions	(260,000)	(96,983)	(250,000)	(124,120)
Working capital change		493,853		(114,164)
Other items		(493,853)		114,164
Authority provided (used)		121,363		(357,093)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1994

	1994	1993
	\$	\$
Debit balance in the accumulated net charge against the Fund's authority account	(1,357,081)	(772,855)
Add: PAYE charges against the appropriation account after March 31	724,875	755,664
Less: amounts credited to the appropriation account after March 31	250,025	743,677
Net authority provided, end of year	(882,231)	(760,868)
Authority limit	2,000,000	2,000,000
Unused authority carried forward	2,882,231	2,760,868

Canadian Pari-Mutuel Agency Revolving Fund— *Continued*

BALANCE SHEET AS AT MARCH 31, 1994

ASSETS	1994	1993	LIABILITIES	1994	1993
	\$	\$		\$	\$
Current			Current		
Accounts receivable—Outside parties	250,025	743,677	Accounts payable and accrued liabilities—		
Accountable advances to employees	12,799	13,138	Outside parties		
	262,824	756,815	Accounts payable	724,875	755,664
			Vacation pay	188,113	157,462
Capital assets, appraisal plus additions				912,988	913,126
at cost (Note 3)	2,002,609	1,950,129	Long-term		
Less: accumulated amortization	1,269,763	1,196,196	Provision for employee termination		
	732,846	753,933	benefits	424,859	412,621
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(1,357,081)	(772,855)
			Accumulated surplus	1,014,904	957,856
				(342,177)	185,001
	995,670	1,510,748		995,670	1,510,748

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS **FOR THE YEAR ENDED MARCH 31, 1994**

	1994	1993
	\$	\$
Revenue		
Pari-mutuel levy	13,600,030	14,944,543
Other	12,920	5,799
	13,612,950	14,950,342
Operating expenses		
Salaries and employee benefits	3,568,508	3,993,411
Provision for employee termination		
benefits	43,228	(30,798)
Professional services		
Drug control services	4,755,651	5,620,843
Race patrol services	2,693,810	3,199,535
Photo finish services	879,193	891,584
Drug research	585,304	608,061
Supply and Services Canada service		
charges		58
Other	82,796	107,601
Data processing services	53,245	11,335
Travel and removal	309,303	305,286
Accommodation	145,561	151,700
Amortization	109,955	146,928
Material and supplies	134,646	124,179
Miscellaneous	59,866	76,678
Telephone	94,541	67,275
Repair and upkeep	32,180	25,769
Loss on disposal of capital assets	2,875	518
	13,550,662	15,299,963
Profit (loss)	62,288	(349,621)
Less: adjustment for disposal of		
land	5,240	
Net profit (loss)	57,048	(349,621)

STATEMENT OF ACCUMULATED SURPLUS **FOR THE YEAR ENDED MARCH 31, 1994**

	1994	1993
	\$	\$
Balance, beginning of year	957,856	1,307,477
Net profit (loss) for the year	57,048	(349,621)
Balance, end of year	1,014,904	957,856

Canadian Pari-Mutuel Agency Revolving Fund— Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Operating activities:		
Net profit (loss)	57,048	(349,621)
Add: amortization	109,955	146,928
disposal of capital assets	8,115	518
provision for employee termination benefits	43,228	(30,798)
	218,346	(232,973)
Changes in current assets and liabilities	493,853	114,164
Changes in other assets and liabilities	12,238	(31,649)
Payments on and change in provision for employee termination benefits	(43,228)	30,798
Net financial resources provided (used) by operating activities	681,209	(119,660)
Investing activities:		
Capital assets		
Purchased	(96,983)	(124,120)
Net financial resources used by investing activities	(96,983)	(124,120)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	584,226	(243,780)
Accumulated net charge against the Fund's authority account, beginning of year	772,855	1,016,635
Accumulated net charge against the Fund's authority account, end of year	1,357,081	772,855

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1994

1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1* was repealed and replaced by section 2 of the *Revolving Funds Act* in 1985.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time.

Charges to the Fund are to include administration expenses of the Agency and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. Its balance, shown on the balance sheet under Equity of Canada, represents the financial position of the revolving fund. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

2. Significant accounting policies

(a) Capital assets

Capital assets, acquired from parliamentary appropriations prior to April 1, 1970 are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are amortized from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

(b) Pension plan

Employees of the Canadian Pari-Mutuel Agency operating the Supervision Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account.

(c) Vacation pay

The accrued liability on the balance sheet represents the amount of vacation pay credits outstanding at the end of the year.

(d) Employee termination benefits

Employees leaving Government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of fifteen weeks' pay.

The provision at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of fifteen weeks' pay.

Canadian Pari-Mutuel Agency Revolving Fund—
Concluded

NOTES TO FINANCIAL STATEMENTS
 MARCH 31, 1994—*Concluded*

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
	\$	\$	\$	\$
Furniture and equipment	262,401	14,650	3,913	273,138
Electronic data pro- cessing equipment	706,259	63,383	19,326	750,316
Automotive	303,124	18,950	16,024	306,050
Buildings	574,582			574,582
Land	103,763		5,240	98,523
	<u>1,950,129</u>	<u>96,983</u>	<u>44,503</u>	<u>2,002,609</u>

Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
	\$	\$	\$	\$
Furniture and equipment	176,707	15,483	3,173	189,017
Electronic data pro- cessing equipment	613,824	36,797	17,191	633,430
Automotive	234,036	34,831	16,024	252,843
Buildings	171,629	22,844		194,473
	<u>1,196,196</u>	<u>109,955</u>	<u>36,388</u>	<u>1,269,763</u>

Consulting and Audit Canada Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Consulting and Audit Canada Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 1994 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

Subsequent to year-end, a decision was made to remit approximately \$1 million to the Consolidated Revenue Fund, representing advance payments received from Government departments and agencies, as at March 31, 1994 for services to be rendered after that date.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Branch which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. In order to assure maximum objectivity and freedom from bias, financial audits in support of these financial statements have been conducted on behalf of the Audit and Review Committee of the department.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the agency.

The Consulting and Audit Canada Revolving Fund was established within the Supply Revolving Fund, effective April 1, 1991. The authority to make expenditures out of the Consolidated Revenue Fund was granted in the 1991-92 Supplementary Estimates (C) Vote 13c, with the authorized limit of \$30 million, effective April 1, 1992. Transactions prior to this date relating to the operations of Consulting and Audit Canada were included in the wind-up of the Supply Revolving Fund.

Approved by:

V. LYNNE PEARSON
Chief executive officer

JIM CURRIE
A/Comptroller

September 22, 1994

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Net loss for the year	(7,497,428)	(4,873,417)
Add: items not requiring use of funds	1,967,043	1,033,797
Operating use of funds	(5,530,385)	(3,839,620)
Net capital acquisitions	(452,901)	(2,164,388)
Working capital	4,452,703	(5,586,650)
Other items	(4,563,621)	5,673,353 ⁽¹⁾
Authority (used) provided	(6,094,204)	(5,917,305)

⁽¹⁾ See note in Reconciliation of Unused Authority.

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1994

	1994	1993
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account ...	21,219,647	19,689,064
1991-92 operating transactions carried forward ⁽¹⁾	4,899,387	4,899,387
	26,119,034	24,588,451
Add: PAYE charges against the appropriation account after March 31	15,133,286	11,996,559
Less: amounts credited to the appropriation account after March 31	21,142,407	22,569,299
Net authority used end of year	20,109,913	14,015,711
Authority limit	30,000,000	30,000,000
Unused authority carried forward	9,890,087	15,984,289

⁽¹⁾ The Consulting and Audit Canada Revolving Fund was established effective April 1, 1992. An amount of \$8,098,406 representing net assets assumed by the Fund, was credited to the accumulated net charge against the fund's authority account at this date. The subsequent receipt and settlement of \$4,899,387 worth of these net assets were inadvertently recorded in the Supply Revolving Fund.

Consulting and Audit Canada Revolving Fund— Continued

AUDITORS' REPORT

DIRECTOR GENERAL, AUDIT AND EVALUATION
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of Consulting and Audit Canada as at March 31, 1994 and the statements of operations and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Consulting and Audit Canada. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Consulting and Audit Canada as at March 31, 1994 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Price Waterhouse
Chartered Accountants

July 13, 1994

BALANCE SHEET AS AT MARCH 31, 1994

ASSETS	1994	1993	LIABILITIES	1994	1993
	\$	\$		\$	\$
Current assets			Current liabilities		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada			Government of Canada	7,364,768	6,702,747
Service billings	19,561,679	21,208,493	Outside parties	8,927,791	6,164,945
Other	1,267,517	1,084,418		16,292,559	12,867,692
Outside parties	731,281	295,402	Long-term portion of provision for		
	21,560,477	22,588,313	termination benefits	344,126	200,000
Capital assets, at cost (Note 3)	6,215,309	6,822,948		16,636,685	13,067,692
Less: accumulated amortization	2,290,299	1,527,922			
	3,925,010	5,295,026			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	21,219,647	19,689,064
			Accumulated deficit	(12,370,845)	(4,873,417)
				8,848,802	14,815,647
				25,485,487	27,883,339
	25,485,487	27,883,339			

Consulting and Audit Canada Revolving Fund— Continued

STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Revenue	70,239,756	61,985,755
Cost of subcontracting and related travel	39,713,790	32,116,535
Net revenue	30,525,966	29,869,220
Operating expenses		
Salaries and employee benefits	27,456,085	27,036,338
Accommodation	3,286,168	2,091,998
Professional and special services	1,670,341	2,271,601
Repairs, supplies and miscellaneous	1,208,581	620,649
Amortization	1,112,527	833,797
Interest	1,024,510	553,450
Work force adjustment	965,196	
Communications	485,950	411,839
Travel and removal	444,659	529,398
Information	150,298	147,612
Rental of equipment	139,589	148,769
Freight	79,490	97,186
	38,023,394	34,742,637
Loss for the year	(7,497,428)	(4,873,417)
Accumulated deficit, beginning of year	(4,873,417)	
Accumulated deficit, end of year	(12,370,845)	(4,873,417)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Funds provided by (used in)		
Operating activities:		
Loss for the year	(7,497,428)	(4,873,417)
Deduct: amortization	1,112,527	
loss on disposal of capital assets	710,390	833,797
increase in provision for termination benefits	144,126	200,000
	(5,530,385)	(3,839,620)
Changes in current assets and liabilities	4,452,703	(5,586,650)
Net financial resources used in operating activities	(1,077,682)	(9,426,270)
Investing activities:		
Capital assets—Equipment		
Purchased	(603,555)	(2,203,628)
Disposals	150,654	39,240
Net financial resources used in investing activities	(452,901)	(2,164,388)
Net financial resources used during the year	(1,530,583)	(11,590,658)
Net assets transferred to Consulting and Audit Canada, April 1, 1992		(8,098,406)
	(1,530,583)	(19,689,064)
Accumulated net charge against the Fund's authority account, beginning of year	(19,689,064)	
Accumulated net charge against the Fund's authority account, end of year	(21,219,647)	(19,689,064)

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1994

1. Purpose and authority

Consulting and Audit Canada (CAC) is a Special Operating Agency which performs consulting and auditing assignments on a fee-for-service basis for federal Government departments and agencies as well as to some other organizations.

CAC is financed by means of the Consulting and Audit Canada Revolving Fund, effective April 1, 1992. The Fund provides a line of credit to a maximum of \$30,000,000 to fund operations under section 7(3)(a), (b) and (f) of the *Department of Supply and Services Act*.

Advances drawn under these authorities are subject to interest under some circumstances.

2. Significant accounting policies

Revenue and expenses

Revenue and expenses are recorded on the accrual basis of accounting with the following variation:

Employee benefits (termination benefits and vacation pay) accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. CAC provides for the severance entitlements earned by employees since April 1, 1991. No accrual is made for severance entitlements on service prior to April 1, 1991. Benefits earned prior to April 1, 1991 and estimated at \$7,000,000 as at March 31, 1993 represent an obligation of CAC and will be funded by the Treasury Board.

Amortization

Capital assets are depreciated commencing the year after acquisition on the straight-line basis over their estimated useful lives as follows:

Furniture	5 years
EDP equipment and software	5 years
Printing equipment	5 years
Other	10 years

Pension plan

Employees of CAC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Consulting and Audit Canada Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1994—Concluded

3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acquisi- tions	Disposal	Balance, end of year
	\$	\$	\$	\$
Furniture	1,091,884	114,448	(4,971)	1,201,361
EDP equip- ment and software	5,537,369	545,291	(1,262,017)	4,820,643
Printing equipment	150,420	1,200	(850)	150,770
Other	43,275		(740)	42,535
	<u>6,822,948</u>	<u>660,939</u>	<u>(1,268,578)</u>	<u>6,215,309</u>

Accumulated amortization	Balance, beginning of year	Increase in amortiza- tion	Decrease	Balance, end of year
	\$	\$	\$	\$
Furniture	114,546	106,103	(2,094)	218,555
EDP equip- ment and software	1,311,070	986,950	(346,540)	1,951,480
Printing equipment	76,109	17,890	(850)	93,149
Other	26,197	1,584	(666)	27,115
	<u>1,527,922</u>	<u>1,112,527</u>	<u>(350,150)</u>	<u>2,290,299</u>

4. Advance payments

Accounts payable includes an amount of \$1,051,295 which represents advance payments received from Government departments and agencies as at March 31, 1994 for services to be rendered after that date. Subsequent to year-end, a decision was made to remit improper advance payments for services not provided as of March 31, 1994 to the Consolidated Revenue Fund.

5. Insurance

CAC, in common with the practice of the Optional Services Revolving Fund, does not carry insurance on its property. This is in accordance with the Government's policy of self-insurance.

6. Operating lease

CAC leases its premises under an operating lease. Future lease payments are as follows:

	\$
1995	2,695,615
1996	2,420,712
1997	1,729,590
1998	265,985
1999	128,883

7. Comparative figures

Certain of the prior year's comparative figures have been reclassified to conform with the presentation adopted in the current year.

CORCAN Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

P. ANDRÉ MARTEL

Comptroller

CORINE HAGERMAN

for Chief executive officer

August 9, 1994

BALANCE SHEET AS AT MARCH 31, 1994

ASSETS	1993-94	1992-93
	\$	\$
Current		
Accounts receivable		
Government of Canada	7,389,506	6,286,300
Outside parties	734,879	721,100
Less: allowance for doubtful accounts	(34,070)	(40,000)
	8,090,315	6,967,400
Inventories (Note 3)	18,171,942	16,439,079
Livestock	2,878,575	1,944,000
Other	166,525	2,000
	29,307,357	25,352,479
Capital assets (Note 4)		
At cost	20,552,426	12,898,912
Less: accumulated amortization	(4,969,612)	(2,199,035)
	15,582,814	10,699,877
Other		
Deferred charges less amortization	578,558	
	45,468,729	36,052,356

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1994

	1993-94		1992-93	
	Estimates	Actual	Estimates ⁽¹⁾	Actual
	\$	\$	\$	\$
Net (loss) profit for the year	1,460,000	(1,944,193)	(880,000)	1,767,174
Add: items not requiring use of funds	2,740,000	3,141,969	2,250,000	2,498,035
Operating source of funds	4,200,000	1,197,776	1,370,000	4,265,209
Net capital acquisitions	(5,500,000)	(7,653,514)	(3,700,000)	(2,813,098)
Working capital change	(3,890,000)	(3,475,087)	1,000,000	(2,437,968)
Other items		(376,428)	(1,920,000)	(230,616)
Authority used	(5,190,000)	(10,307,253)	(3,250,000)	(1,216,473)

⁽¹⁾ The figures presented in this column are not separately disclosed for CORCAN in the Estimates for 1993-94. These figures were obtained from the CORCAN Business Plan.

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1994

	1993-94	1992-93
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	27,424,121	16,400,611
Add: PAYE charges against the appropriation account after March 31	6,327,469	6,385,641
Less: amounts credited to the appropriation account after March 31	6,811,693	6,351,946
other items	198,338	
Net authority used, end of year	26,741,559	16,434,306
Authority limit	45,000,000	45,000,000
Unused authority carried forward	18,258,441	28,565,694

LIABILITIES	1993-94	1992-93
	\$	\$
Current (Note 5)		
Accounts payable		
Government of Canada	1,249,997	5,541,085
Outside parties	4,940,025	595,593
Deferred revenue	420,515	
	6,610,537	6,136,678
Long-term		
Employee termination benefits	1,525,276	1,662,079
	8,135,813	7,798,757
EQUITY OF CANADA		
Contributed capital	10,085,814	10,085,814
Accumulated net charges against the Fund's authority	27,424,121	16,400,611
Accumulated surplus	(177,019)	1,767,174
	27,241,102	18,167,785
	45,468,729	36,052,356

CORCAN Revolving Fund—Continued**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994**

	1993-94	1992-93
	\$	\$
Revenue		
Industries	21,702,783	20,627,209
Agribusiness (including Forestry)	7,998,480	7,319,000
Services	3,233,918	2,664,000
Training and correctional activities	17,615,022	18,142,000
Total revenue	50,550,203	48,752,209
Expenses		
Cost of goods sold		
Industries	22,558,080	21,845,035
Agribusiness (including Forestry)	9,341,774	7,998,000
Services	1,264,285	987,000
.....	33,164,139	30,830,035
Gross margin	17,386,064	17,922,174
Operating expenses	7,855,495	6,368,000
Selling and marketing expenses	3,176,616	2,999,000
Administrative expenses	8,434,515	5,475,000
Cost of capital	1,448,000	1,313,000
Total expenses	20,914,626	16,155,000
Net operating profit (loss)	(3,528,562)	1,767,174
Other revenue	1,584,369	
Net (loss) profit	(1,944,193)	1,767,174

**STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1994**

	1993-94	1992-93
	\$	\$
Balance, beginning of year	1,767,174	
Net (loss) profit for the year	(1,944,193)	1,767,174
Balance, end of year	(177,019)	1,767,174

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1994**

	1993-94	1992-93
	\$	\$
Operating activities:		
Net profit (deficit) before extraordinary items ..	(1,944,193)	1,767,174
Add: provision for termination		
benefits	316,710	259,000
amortization	2,770,577	2,199,035
allowance for doubtful accounts	8,428	40,000
amortization of deferred charges	46,254	
.....	1,197,776	4,265,209
Changes in current assets and liabilities	(3,475,087)	(2,437,968)
Changes in other assets and liabilities:		
Deferred service charges	(639,172)	
Payments on and changes in provision for employee termination benefits	(453,513)	(196,921)
Net financial resources provided by operating activities	(3,369,996)	1,630,320
Investing activities:		
Capital assets purchased	(7,653,514)	(2,813,098)
Net financial resources used by investing activities	(7,653,514)	(2,813,098)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(11,023,510)	(1,182,778)
Accumulated net charge against the Fund's authority account, beginning of year	(16,400,611)	(15,217,833)
Accumulated net charge against the Fund's authority account, end of year	(27,424,121)	(16,400,611)

**NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1994****1. Authority and purpose**

The CORCAN Revolving Fund was established under *Appropriation Act No. 4, 1991-92*, which authorized the establishment of the Fund effective April 1, 1992 in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$45,000,000 at any time. An amount of \$15,217,833, representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992.

2. Significant accounting policies**(a) Capital assets**

Capital assets are amortized from the year of acquisition on the straight-line basis over their estimated useful lives as follows:

Plant and equipment	10 years
Office furniture and equipment	10 years
Computer equipment	3 years
Vehicle fleet	5 years

CORCAN Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1994—Continued

(b) Pension plan

Employees of CORCAN, an Agency within the Correctional Service Canada financed through the CORCAN Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(c) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(d) Deferred charges

Deferred charges, consisting of manufacturing R&D costs and developments costs of computerized financial systems, are amortized on a straight-line basis. Periods of amortization are based on the future economic benefit of these costs.

(e) Inventories

Inventories are valued as follows:

Work in progress and finished goods at standard cost and raw materials at cost.

(f) Recognition of revenue and expense

Revenues and expenses are recognized in the year into which they occur, regardless as to when they are paid.

3. Inventories

	1994	1993
	\$	\$
Raw materials (based on actual costs)	4,585,273	4,493,630
Work in process (based on standard costs) . .	1,022,832	1,152,043
Finished goods (based on standard costs) . .	12,563,837	10,793,406
	<u>18,171,942</u>	<u>16,439,079</u>

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	\$	\$	\$	\$
Plant and equipment	8,890,965	6,417,783		15,308,748
Office furniture and equipment	496,437	227,098		723,535
Computer equipment	1,235,133	872,310		2,107,443
Vehicle fleet	2,276,377	136,323		2,412,700
	<u>12,898,912</u>	<u>7,653,514</u>		<u>20,552,426</u>
Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
	\$	\$	\$	\$
Plant and equipment	1,418,551	1,360,012		2,778,563
Office furniture and equipment	52,716	79,156		131,872
Computer equipment	340,706	722,924		1,063,630
Vehicle fleet	387,062	608,485		995,547
	<u>2,199,035</u>	<u>2,770,577</u>		<u>4,969,612</u>

5. Current liabilities

The details of the current liabilities are as follows:

	1993-94	1992-93
	\$	\$
Accounts payable:		
Government of Canada		
Regular interdepartmental payables . . .	957,837	1,143,513
Employee benefits to transfer to Treasury Board		
Employee benefits plan	204,251	2,234,791
Health insurance benefits	57,002	680,332
	<u>261,253</u>	<u>2,915,123</u>
Tax collected—Revenue Canada	30,907	169,449
Interest payable—Finance		1,313,000
	<u>1,249,997</u>	<u>5,541,085</u>
Outside parties	4,940,025	595,593
Deferred revenue	420,515	
	<u>6,610,537</u>	<u>6,136,678</u>

CORCAN Revolving Fund—ConcludedNOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1994—*Concluded*

6. Extraordinary item (other revenue)

The other revenue for the current year amounts to \$1,584,369.

During fiscal year 1993-94 CORCAN has constructed a composting facility located on federal property at Pittsburgh Institution. In return for a capital contribution, area municipalities and federal Government departments, have received the right to send their source-segregated waste to the facility for a pre-determined tipping fee. The plant is the exclusive property of CORCAN. The revenue generated from the sale of the rights is calculated on a 50 percent declining balance method.

Defence Production Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Defence Production Revolving Fund have been prepared by Public Works and Government Services Canada in accordance with Treasury Board policies, the *Defence Production Act*, and reporting requirements and standards of the Receiver General for Canada.

The statements have been prepared on a basis consistent with that of the preceding year and are consistent with information presented elsewhere in the Public Accounts and with ministerial reports. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality.

The primary responsibility for the integrity and objectivity of these statements rests with the Corporate and Services Branch. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. Furthermore, the Department maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal control systems are augmented by the maintenance of internal audit programs.

There were no transactions in the Defence Production Revolving Fund during 1992-93 and 1993-94.

L. SAINT-LAURENT
*Director General
Finance Sector*

R. J. NEVILLE
*Assistant Deputy Minister
Corporate Services Branch*

July 6, 1994

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1994

	1994	1993
	\$	\$
Joint authority limit	100,000,000 ⁽¹⁾	100,000,000 ⁽¹⁾
Less: authority limit applied to the Defence Production Loan Account	1,724,007	1,724,007
Net authority available for the Fund's account	98,275,993	98,275,993
Unused authority carried forward	98,275,993	98,275,993

DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1994

	1994	1993
	\$	\$
Joint authority limit	100,000,000 ⁽¹⁾	100,000,000 ⁽¹⁾
Less: authority limit applied to the Defence Production Revolving Fund	98,275,993	98,275,993
Net authority available for the loan account	1,724,007	1,724,007
Net authority used	1,724,007	1,724,007
Unused authority carried forward		

(1) Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

Defence Production Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1994

1. Purpose and authority

The Defence Production Revolving Fund has been established by section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

- (a) financing the stockpiling of defence supplies or strategic materials;
- (b) making loans or advances to aid in defence procurement such as working capital loans as advance payments on contracts but not including loans or advance payments for capital purposes; and
- (c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c. 17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the *Adjustment of Accounts Act* to make payments out of the Consolidated Revenue Fund, the total of which is not to exceed at any time by more than \$100 million the aggregate of amounts received on these two accounts.

2. Significant accounting policies

- (a) Payments to suppliers for defence supplies are billed to departments and Crown corporations at cost.
- (b) Progress payments to suppliers

Progress payments and accrued liabilities to suppliers for defence supplies requisitioned by Government departments and agencies and/or stockpiled inventories, which are in progress and located on the supplier's premises, are recorded as progress payments to suppliers. Under the terms of the contracts, the suppliers are liable to the Fund until delivery takes place.

- (c) Progress billings to customers

Billings to customers for defence supplies requisitioned which have not yet been delivered to customers are recorded in the accounts as progress billings to customers.

Note: For the years ended March 31, 1993 and 1994 there were no transactions that applied to (a), (b) and (c).

Government Telecommunications Agency Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Government Telecommunications Agency (GTA) Revolving Fund have been prepared as required by and in accordance with the policy and procedures of the Treasury Board for revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Director General, Financial Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. These are supplemented by additional systems and procedures developed and implemented by the Fund's Finance and Administration Division. The Fund maintains systems of financial management and internal control to encourage the use of prudence, probity and value-for-money in the spending of public funds. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by frequent contacts with departmental financial and internal audit officers.

The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified accounting staff, by organizational arrangements that provide appropriate divisions of responsibility and by a high standard of internal communications aimed at ensuring that its regulations, policies, procedures and managerial authorities are understood throughout the Agency.

These financial statements have been audited by external auditors, their role being to express an informed judgement as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with the stated accounting policies, the Fund's financial condition and transactions.

The Agency maintains and operates a computerized financial information system that was designed to meet the unique requirements of accounting for revolving fund transactions, and the need to provide timely and accurate financial information required by the Department of Public Works and Government Services Canada (formerly Supply and Services Canada) in its discharge of Receiver General responsibilities relating to the Accounts of Canada.

Approved by:

PAUL HAYES

*Vice-President, Corporate Management
Government Telecommunications Agency
(Senior full-time financial officer)*

LOUISE SAINT-LAURENT

*A/Assistant Deputy Minister, Corporate Services
Public Works and Government Services Canada
(formerly Supply and Services Canada)
(Senior financial officer)*

August 17, 1994

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1994

	1994		1993	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net profit for the year	6,600,000	26,818	9,500,000	767,684
Add: items not requiring use of funds	1,741,000	2,050,355	1,613,000	1,426,824
Operating source of funds	8,341,000	2,077,173	11,113,000	2,194,508
Net capital acquisitions	(1,950,000)	(2,200,156)	(1,950,000)	(1,876,252)
Working capital change	213,000	3,645,728	(7,963,000)	(5,410,954)
Other items		(3,084,935)		(4,045,120)
Authority provided (used)	6,604,000	437,810	1,200,000	(9,137,818)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1994

	1994	1993
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	12,205,044	13,816,880
Add: PAYE charges against the appropriation account after March 31	14,334,031	13,854,938
Less: amounts credited to the appropriation account after March 31	26,651,843	27,346,776
Net authority provided/used, end of year	(112,768)	325,042
Authority limit	64,000,000	64,000,000
Unused authority carried forward	64,112,768	63,674,958

Government Telecommunications Agency Revolving Fund—Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND EVALUATION
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of Government Telecommunications Agency as at March 31, 1994 and the statements of operation and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Government Telecommunications Agency. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Government Telecommunications Agency as at March 31, 1994 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young
Chartered Accountants

Ottawa, Canada,
June 24, 1994

BALANCE SHEET AS AT MARCH 31, 1994

ASSETS	1994	1993 (unaudited Note 5)	LIABILITIES	1994	1993 (unaudited Note 5)
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable		
Government of Canada	38,125,992	39,534,968	Government of Canada	1,297,582	1,107,730
Outside parties	1,242,494	2,585,475	Outside parties	15,782,578	14,984,201
Prepaid expenses	101,384	1,265	Current portion of the provision for employee termination benefits	24,605	37,974
	39,469,870	42,121,708	Deferred revenue	19,030	
Capital at cost (Note 3)	7,449,980	7,475,493		17,123,795	16,129,905
Less: accumulated amortization	3,155,078	3,990,418	Long-term		
	4,294,902	3,485,075	Provision for employee termination benefits	2,051,171	1,765,572
Other			Deferred revenue		54,806
Deferred charges	1,519,684	38,008		2,051,171	1,820,378
(net of accumulated amortization of \$301,316 (1993—\$24,930))					
	1,519,684	38,008			
	45,284,456	45,644,791			

The accompanying notes are an integral part of the financial statements.

Government Telecommunications Agency Revolving Fund—Continued

STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993 (unaudited Note 5)
	\$	\$
Revenue		
Telecommunications services:		
Customized	75,908,977	90,530,119
Government intercity		
calling	53,936,663	64,391,121
Government digital		
channel	43,011,352	25,063,234
Government		
packet	10,942,074	10,202,953
Local	8,568,245	10,368,363
Electronic messaging	4,527,633	3,011,960
Government satellite		
network	2,047,302	
Videoconferencing	2,039,067	1,398,669
Government teleconferencing service	1,869,739	
Government internetworking		
service	1,200,000	
Other revenue	62,998	364,420
Total revenue	204,114,050	205,330,839
Expenses		
Operating services:		
Customized	74,945,980	89,940,021
Government intercity		
calling	42,963,296	45,619,079
Government digital		
channel	36,206,777	20,754,796
Government		
packet	10,030,263	9,557,164
Local	6,821,197	8,380,251
Electronic messaging	2,272,589	2,004,974
Videoconferencing	2,038,189	1,184,488
Government satellite		
network	1,705,743	
Government teleconferencing service	1,254,526	
Government internetworking		
service	1,057,462	
Other expenses	32,153	342,550
Unallocated cost of sales	1,293,623	1,732,879
	180,621,798	179,516,202
Management services:		
Salaries	8,742,608	8,802,212
Termination benefits	375,508	324,403
Professional services	4,861,394	6,146,950
Telecommunications, freight and travel	1,491,838	1,621,522
Rental building and equipment	1,406,630	1,594,534
Office materials, supplies and repairs	682,369	790,031
Information	606,878	883,071
Amortization	563,877	517,787
Loss on disposal of capital assets	48,416	45,711
Other	9,799	10,879
	18,789,317	20,737,100

STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1994—Concluded

	1994	1993 (unaudited Note 5)
	\$	\$
Telecommunications architecture:		
Salaries	579,912	383,303
Telecommunications, freight and travel	4,294,514	1,536,116
Professional services	1,266,859	1,149,455
Information	193,062	93,303
Amortization	180,578	143,246
Other expenses	48,679	28,497
Less—Customer funding	3,336,750	1,770,058
	3,226,854	1,563,862
Interest charges on the Revolving Fund	1,449,263	2,745,991
Total expenses	204,087,232	204,563,155
Net profit for the year	26,818	767,684
Accumulated surplus, beginning of the year	13,877,628	13,109,944
Accumulated surplus, end of the year	13,904,446	13,877,628

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993 (unaudited Note 5)
	\$	\$
Operating activities:		
Net profit for the year	26,818	767,684
Add: provision for termination		
benefits	375,508	324,403
amortization of capital assets	1,339,913	1,124,221
loss on disposal of capital assets	50,416	45,711
amortization of deferred charges	339,324	24,930
Less: amortization of deferred revenue	(54,806)	(92,441)
	2,077,173	2,194,508
Changes in current assets and liabilities	3,645,728	(5,410,954)
Increase in deferred charges	(1,821,000)	
Payments on employee termination		
benefits	(89,909)	(86,645)
	(1,910,909)	(86,645)
Net financial resources provided (used)		
by operating activities	3,811,992	(3,303,091)
Investing activities:		
Capital assets purchases	(2,200,156)	(1,876,252)
Net financial resources used by investing		
activities	(2,200,156)	(1,876,252)
Net financial resources provided (used) and		
change in the accumulated net charge		
against the Fund's authority account,		
during the year	1,611,836	(5,179,343)
Accumulated net charge against the Fund's		
authority account, beginning of year	(13,816,880)	(8,637,537)
Accumulated net charge against the Fund's		
authority account, end of year	(12,205,044)	(13,816,880)

The accompanying notes are an integral part of the financial statements.

Government Telecommunications Agency Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1994

1. Purpose and authority

The Government Telecommunications Agency (GTA) Revolving Fund was originally established in 1963 to plan and provide telecommunications facilities and services for federal departments and agencies. Section 4 of the *Revolving Funds Act* authorizes the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$8,000,000 at any time. The authority was increased to \$64,000,000 by *Appropriation Act No. 4, 1991-92*. In accordance with Vote 2c, *Appropriation Act No. 4, 1982-83*, an amount of \$1,485,822 of the accumulated deficit caused by the payment to Bell Canada for a terminated contract has been written off to the authority. An amount of \$741,781 representing net assets assumed by the Fund and assets contributed to the Fund was charged against this authority when the Fund became budgetary.

2. Significant accounting policies

(a) Recognition of revenue

Revenue from the provision of telecommunications services is recorded when the service is provided to users and includes an accrual for services supplied but not billed up to the year-end.

(b) Capital assets

Capital assets are carried at cost. In most cases, amortization is calculated using the diminishing balance method at the following rates: automobiles (30 percent), office equipment (20 percent), furniture and fixtures (10 percent). Telecommunications equipment constitutes a special category of assets which are amortized on a straight-line basis, over the first three to seven years of utilization of the equipment.

(c) Deferred charges

Deferred charges are linked to acquisitions of telecommunications equipment by GTA and are amortized on a straight-line basis on the same life expectancy as the asset to which they relate.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for in collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(e) Interest charges

Interest is charged to the Fund at a rate set by Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority. For 1994, the rate was 8.12 percent, (1993—10.08 percent).

(f) Pension plan

Employees of GTA are covered by the *Public Service Superannuation Act* and *Supplementary Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation Account.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals/ transfers	Balance at end of year
	\$	\$	\$	\$
Office equip- ment	4,155,127	838,209	164,854	4,828,482
Furniture and fixtures	741,221	39,563		780,784
Automobiles	118,687			118,687
Telecommunica- tions equipment .	2,460,458	1,322,384	2,060,815	1,722,027
	7,475,493	2,200,156	2,225,669	7,449,980

Accumulated amortization	Balance at beginning of year	Amortiza- tion	Adjustments due to transfers or disposals	Balance at end of year
	\$	\$	\$	\$
Office equip- ment	1,919,249	604,734	114,438	2,409,545
Furniture and fixtures	264,443	51,634		316,077
Automobiles	103,218	4,641		107,859
Telecommunica- tions equipment .	1,703,508	678,904	2,060,815	321,597
	3,990,418	1,339,913	2,175,253	3,155,078

4. Subsequent event

As part of the restructuring announced June 25, 1993, GTA was merged with the informatics groups from the former Supply and Services Canada and Public Works Canada to form what is now called Government Telecommunications and Informatics Services (GTIS). As of April 1, 1994 all balances in the GTA Revolving Fund were transferred to the GTIS Revolving Fund. All transactions of GTIS are processed through the GTIS Revolving Fund.

5. Comparative figures

The 1993 figures are unaudited and have been presented for comparative purposes only.

National Film Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements have been examined by the Audit Committee and presented to the Board of Trustees.

These financial statements were prepared in accordance with the stated accounting policies as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Senior General Director, Administration and Operations develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial

management and internal control systems are augmented by the maintenance of internal audit programs where contacts are maintained between our internal auditor and staff of the Auditor General's Office. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

These financial statements have been examined by the Auditor General, his role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Board as at March 31, 1994 and the results of its operations and the changes in its financial position for the year ended in conformity with generally accepted accounting principles.

Approved by:

MARYSE CHARBONNEAU, FCMA
Chief, Financial Administration
(Senior full-time financial officer)

GILLES ROY
Senior General Director
Administration and Operations
(Senior financial officer)

July 8, 1994

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1994

	1994		1993	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Annual lapsing authority				
Cost of operation for the year		(81,814,940)		(81,324,073)
Less: items not requiring use of funds		3,601,537		3,005,129
Operating source of funds	(77,006,000)	(78,213,403)	(80,120,021)	(78,318,944)
Net capital acquisitions	(5,244,000)	(5,214,005)	(2,691,000)	(4,729,590)
Authority used	(82,250,000)	(83,427,408)	(82,811,021)	(83,048,534)
Statutory authority				
Working capital change	(375,000)	3,131,482	(312,000)	2,823,649
Other items		(469,918)		(1,925,475)
Authority used	(375,000)	2,661,564	(312,000)	898,174
Total authority used	(82,625,000)	(80,765,844)	(83,123,021)	(82,150,360)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1994

	1994	1993
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	9,424,061	10,517,617
Add: PAYE charges against the appropriation account after March 31	10,248,214	9,573,186
Less: amounts credited to the appropriation account after March 31	846,259	641,149
Net authority used, end of the year	18,826,016	19,449,654
Authority limit	20,000,000	20,000,000
Unused authority carried forward	1,173,984	550,346

National Film Board—Continued

AUDITOR'S REPORT

TO THE MINISTER DESIGNATE OF CANADIAN HERITAGE

I have audited the balance sheet of the National Film Board as at March 31, 1994 and the statements of operations, accumulated deficit and accumulated net charge against the Revolving Fund's authority for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes

assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1994 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 6, 1994

BALANCE SHEET AS AT MARCH 31, 1994

ASSETS	1994	1993	LIABILITIES	1994	1993
	\$	\$		\$	\$
Current assets			Current liabilities		
Cash	608,706	146,911	Accounts payable		
Accounts receivable			Government of Canada	3,136,270	4,713,631
Government of Canada	479,954	758,313	Outside parties	5,434,283	4,277,099
Outside parties	2,384,254	2,452,004	Accrued salaries and vacations	1,492,742	1,401,020
Advances to a coproducer		215,978	Advances on productions	654,015	771,681
Inventories (Note 3)	2,259,396	2,871,137	Current portion of obligation under capital leases (Note 5)	150,626	365,478
Prepaid expenses	853,483	692,800	Obligation under voluntary departure programs (Note 6)	5,094,948	
	6,585,793	7,137,143	Current portion of provision for employee termination benefits	150,000	400,000
				16,112,884	11,928,909
Capital assets (Note 4)			Long-term liabilities		
Cost	42,526,474	38,687,232	Obligation under capital leases (Note 5)	181,603	17,042
Less: accumulated amortization	25,849,181	23,997,574	Provision for employee termination benefits	7,141,418	8,534,679
	16,677,293	14,689,658		7,323,021	8,551,721
				23,435,905	20,480,630
			Commitments and contingencies (Notes 11 and 12)		
			EQUITY OF CANADA		
			Accumulated net charge against the Revolving Fund's authority (Note 7)	9,424,061	10,517,617
			Accumulated deficit (Note 8)	(9,596,880)	(9,171,446)
				(172,819)	1,346,171
	23,263,086	21,826,801		23,263,086	21,826,801

Approved by Management:

GILLES ROY

Senior General Director
Administration and Operations

JOAN PENNEFATHER

Government Film Commissioner

Approved by the Board:

ROBERT GIROUX

Member

MICHÈLE S. JEAN

Member

National Film Board—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Expenses (Note 9)		
English programming		
Production of films and other forms of visual presentation		
Board's program	29,332,853	28,479,659
Sponsored production	2,163,842	1,385,163
Marketing of films and other forms of visual presentation	9,809,372	9,225,707
	41,306,067	39,090,529
French programming		
Production of films and other forms of visual presentation		
Board's program	19,068,295	18,669,358
Sponsored production	1,182,314	1,048,542
Marketing of films and other forms of visual presentation	6,281,534	4,757,645
	26,532,143	24,475,545
International programming		
Marketing of films and other forms of visual presentation	2,610,366	2,955,092
General services		
Distribution and other services	10,422,378	12,286,560
Research and development	834,781	658,062
	11,257,159	12,944,622
Management and administration	10,220,709	10,258,250
	91,926,444	89,724,038
Revenues		
Production and marketing of films and other forms of visual presentation		
English programming	2,213,005	1,474,026
French programming	1,252,465	1,104,453
Film prints, rentals and royalties		
Canadian distribution	3,057,672	2,394,735
International distribution	2,492,344	2,461,426
Services and miscellaneous	1,096,018	965,325
	10,111,504	8,399,965
Cost of operations for the year	81,814,940	81,324,073

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Balance, beginning of year	9,171,446	9,046,090
Cost of operations for the year	81,814,940	81,324,073
	90,986,386	90,370,163
Parliamentary appropriation—Operations	(81,389,506)	(81,198,717)
Balance, end of year	9,596,880	9,171,446

STATEMENT OF ACCUMULATED NET CHARGE
AGAINST THE REVOLVING FUND'S AUTHORITY
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Operating activities		
Cost of operations for the year	(81,814,940)	(81,324,073)
Items not affecting the accumulated net charge against the Revolving Fund's authority		
Amortization	3,114,009	2,796,229
Loss on disposal of capital assets	62,094	83,544
Decrease in the provision for accrued vacations	(89,176)	(16,372)
Obligation under voluntary departure programs	2,157,871	
Increase (decrease) in the provision for employee termination benefits	(1,643,261)	141,728
	(78,213,403)	(78,318,944)
Decrease in the funded components of working capital	3,131,482	2,823,649
	(75,081,921)	(75,495,295)
Investing activities		
Acquisition of capital assets	(4,567,015)	(4,309,997)
Acquisition under capital leases	(608,772)	(84,283)
Proceeds from disposal of capital assets	12,049	17,259
	(5,163,738)	(4,377,021)
Financing activities		
Parliamentary appropriation	83,427,432	83,048,534
Increase in the net book value of capital assets, net of obligation under capital leases	(2,037,926)	(1,849,817)
	81,389,506	81,198,717
Obligation under capital leases	608,772	84,283
Payments on obligations under capital leases	(659,063)	(436,852)
	81,339,215	80,846,148
Decrease for the year	(1,093,556)	(973,832)
Balance, beginning of year	10,517,617	11,491,449
Balance, end of year	9,424,061	10,517,617

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1994

1. Authority and purposes

The National Film Board was established in 1950 under the *National Film Act* to initiate and promote the production and distribution of films in the national interest and in particular to:

- produce and distribute, and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1994—Continued

- engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- advise the Governor in Council in connection with film activities; and
- discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

The Board, through the operation of a revolving fund having a permanent continuing authority from Parliament, can make payments out of the Consolidated Revenue Fund for working capital and the interim financing of operating costs and the acquisition of capital assets and can record the increase in the net book value of capital assets against this authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed \$20 million at any one time. A parliamentary authority, to replenish the revolving fund for net acquisitions of capital assets and the admissible cost of operations, is voted annually and recorded in the year to which it applies. Any unused balance lapses.

2. Significant accounting policies

Production of films and other forms of visual presentation.

All production costs are charged to operations in the year in which they are incurred and shown in the statement of operations as follows:

Board's program

All costs incurred for unsponsored productions, the Board's share in coproductions and the excess of costs over the sponsor's contribution for partially-sponsored productions.

Sponsored production

All costs incurred for fully-sponsored productions and the sponsored costs of partially-sponsored productions.

Revenues from production of films and other forms of visual presentation are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Film prints

The cost of prints made for sale purposes is recorded as inventories. The cost of other prints is expensed on a current basis.

Inventories

Productions in progress are carried at the cumulative amount of costs incurred for each production exceeding advances invoiced, up to the amount of the sponsored unbilled balance. On the other hand, any cumulative excess of advances invoiced over costs incurred is recorded as advances on productions.

Materials and supplies are carried at the average cost.

Film prints and other forms of visual presentation held for sale are carried at the lower of the average direct cost of production and net realizable value.

Capital assets

Capital assets are carried at cost. Amortization is calculated on the straight-line method over the estimated useful lives of the assets, as follows:

- Technical equipment	5 to 20 years
- Data processing equipment	3 to 10 years
- Office furniture	10 to 20 years
- Office equipment	10 to 15 years
- Rolling stock	5 to 10 years

Leasehold improvements are charged to operations as incurred.

The Board enters into operating lease agreements to acquire the exclusive use of certain capital assets. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which substantially all the benefits and risks incident to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the fair value of the acquisition price of the asset (excluding any interest expenditure). The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

Employee termination benefits

On termination of employment, employees of the Board are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

Pension plan

All employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

The Board is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

3. Inventories

	1994	1993
	\$	\$
Productions in progress	870,492	1,001,720
Materials and supplies	1,029,977	1,294,401
Film prints and other forms of visual presentation held for sale	358,927	575,016
	<u>2,259,396</u>	<u>2,871,137</u>

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1994—Continued

4. Capital assets

Cost	Balance, beginning of year	Acquisitions	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equipment	28,809,611	261,531	1,176,660	27,894,482
Data processing equipment	5,519,775	3,662,601	118,132	9,064,244
Office furniture	1,504,528	186,488	30,035	1,660,981
Office equipment	628,233	454,571	11,718	1,071,086
Rolling stock	110,456	1,824		112,280
	36,572,603	4,567,015	1,336,545	39,803,073
Equipment under capital lease				
Data processing equipment	2,073,368	436,197		2,509,565
Office equipment	41,261	172,575		213,836
	2,114,629	608,772		2,723,401
	38,687,232	5,175,787	1,336,545	42,526,474
Accumulated amortization				
	Balance, beginning of year	Amortization	Decrease	Balance, end of year
	\$	\$	\$	\$
Technical equipment	18,455,217	1,683,055	1,105,626	19,032,646
Data processing equipment	3,472,735	940,951	118,863	4,294,823
Office furniture	639,095	108,716	20,877	726,934
Office equipment	378,781	57,136	17,036	418,881
Rolling stock	81,391	10,464		91,855
	23,027,219	2,800,322	1,262,402	24,565,139
Equipment under capital lease				
Data processing equipment	964,604	293,302		1,257,906
Office equipment	5,751	20,385		26,136
	970,355	313,687		1,284,042
	23,997,574	3,114,009	1,262,402	25,849,181

5. Obligation under capital leases

The Board entered into agreements to rent data processing equipment and office equipment under capital leases. The assets were capitalized at \$2,723,401 using implicit interest rates varying from 7 percent to 15 percent. The related obligations are liquidated over the 3-year and 5-year lease terms and are segregated between current and long-term portions on the balance sheet. Minimum lease payments for the year ended March 31, 1994 totalled \$718,713 including interest of \$59,650 charged to operations.

Obligation under capital leases includes the following:

Future lease payments

	\$
1995	168,637
1996	190,915
1997	11,493
1998	4,101
	375,146
Less: interests	42,917
	332,229
Current portion	150,626
Long-term portion	181,603

6. Voluntary departure programs

To cope with budgetary restraints, the Board has initiated during the year early retirement and voluntary departure programs. The programs involve disbursements of \$5,506,000, of which \$3,863,000 represent the current year's expense, the balance having been accumulated in prior years. Those programs are being implemented over two years and are financed by parliamentary appropriations of \$3,348,000 in 1994 and \$2,158,000 in 1995.

7. Accumulated net charge against the Revolving Fund's authority

	1994	1993
	\$	\$
Net book value of capital assets	16,677,293	14,689,658
Funded components of working capital	(6,921,003)	(3,789,521)
Obligation under capital leases	(332,229)	(382,520)
	9,424,061	10,517,617

National Film Board—Concluded**NOTES TO FINANCIAL STATEMENTS**MARCH 31, 1994—*Concluded***8. Accumulated deficit**

The accumulated deficit is comprised of the following items which will be funded by parliamentary appropriation in the year in which they will be paid:

	1994	1993
	\$	\$
Accrued vacations	147,591	236,767
Voluntary departure programs (Note 6)	2,157,871	
Employee termination benefits		
Short-term	150,000	400,000
Long-term	7,141,418	8,534,679
	<u>9,596,880</u>	<u>9,171,446</u>

9. Expenses

	1994	1993
	\$	\$
Salaries and benefits	52,365,269	48,202,381
Rentals	9,908,798	9,805,509
Professional and special services	7,373,969	7,664,164
Transportation and communications	5,448,267	5,770,153
Materials and supplies	4,000,217	3,963,092
Cash financing in co-		
productions	3,590,021	4,601,126
Amortization	3,114,009	2,796,229
Contracted film production and		
laboratory processing	2,212,759	2,128,985
Information	1,654,970	1,676,367
Repair and upkeep	1,038,352	2,267,879
Miscellaneous	1,219,813	848,153
	<u>91,926,444</u>	<u>89,724,038</u>

10. Related party transactions

The Board is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations. The Board enters into transactions with these entities in the normal course of business. During the year, the Board has leased accommodation from the Department of Public Works and Government Services for an amount of \$8,212,000 (1993—\$7,825,000).

11. Commitments

The Board has long-term lease agreements for premises and equipment. Future minimum rental payments are the following:

	Premises	Equipment	Total
	\$	\$	\$
1995	251,139	225,250	476,389
1996	199,723	130,700	330,423
1997	187,373	76,651	264,024
1998	187,373	16,388	203,761
1999 and beyond	124,915	3,953	128,868
	<u>950,523</u>	<u>452,942</u>	<u>1,403,465</u>

In addition, the Board has a contractual commitment of \$269,000 to purchase equipment. The Board expects to disburse the major portion of this amount in 1995.

12. Contingencies

In the ordinary course of business, the Board is the defendant in pending claims or lawsuits. It is the opinion of Management that these actions will not result in any substantial liabilities to the Board.

Optional Services Revolving Fund

MANAGEMENT REPORT

On November 5, 1993, Prime Minister Jean Chrétien announced the creation of Public Works and Government Services Canada (PWGSC). This new federal department is made up of the former Public Works Canada, the former Supply and Services Canada, the Government Telecommunications Agency (formerly a part of Communications Canada) and Translation Bureau (formerly a part of Secretary of State).

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Finance Directorate maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with Corporate Services. This responsibility is discharged by the Finance Directorate which develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management.

Furthermore, the Department maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal control systems are augmented by the maintenance of internal audit programs.

An audit of Canada Communication Group's (CCG's) procurement practices, performed on behalf of Public Works and Government Services Canada, resulted in a decision, subsequent to year-end, to transfer effective April 1, 1994 CCG's procurement business segment to the Supply Operations Branch of Public Works and Government Services Canada.

Approved by:

L. SAINT-LAURENT
Director General, Finance
(Senior full-time financial officer)

R. J. NEVILLE
Assistant Deputy Minister
Corporate Services
(Senior financial officer)

August 29, 1994

STATEMENT OF AUTHORITY (USED) PROVIDED
FOR THE YEAR ENDED MARCH 31, 1994

	1994		1993	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net loss for the year	(2,286,000)	(5,219,036)	(560,000)	(2,583,348)
Add: items not requiring use of funds	462,000	997,037	507,000	908,324
Operating use of funds	(1,824,000)	(4,221,999)	(53,000)	(1,675,024)
Net capital acquisitions	(1,093,000)	(597,222)	(501,000)	(1,037,796)
Working capital change	631,000	(9,535,114)	(6,000)	6,986,135
Other items		(1,211,825) ⁽¹⁾		10,973,339
Authority (used) provided	(2,286,000)	(15,566,160)	(560,000)	15,246,654

(1) Included in other items in 1994 is an amount of \$1,778,508 resulting from a net PAYE established in 1992-93 which never became a financial obligation. Had this entry been processed in 1993-94, the authority used for the year would have been \$13,787,652. A correction entry will be made in the Accounts of Canada in 1994-95.

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1994

	1994	1993
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	24,866,904	13,238,635
Add: PAYE charges against the appropriation account after March 31	37,671,318	19,654,060
Less: amounts credited to the appropriation account after March 31	(42,319,200)	(26,461,325)
charge against the appropriation	1,778,508 ⁽¹⁾	
Net authority used, end of year	21,997,530	6,431,370
Authority limit	100,000,000	100,000,000
Unused authority carried forward	78,002,470	93,568,630

(1) See note in the Statement of Authority Used.

Optional Services Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31, 1994

ASSETS	1994	1993	LIABILITIES	1994	1993
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	44,011,573	25,272,210	Government of Canada	23,420,915	16,864,094
Outside parties	354,974	412,935	Outside parties	23,880,807	21,434,077
Current portion of net investment in leases (Note 3)	496,080	2,430,135	Deferred revenue	918,647	571,709
Inventories at the lower of cost or net realizable value (Note 2)	14,911,575	14,685,007		48,220,369	38,869,880
Other	1,040,730	3,324,585	Long-term		
	60,814,932	46,124,872	Provision for employee termination benefits (Note 5)	598,186	299,093
Long-term receivable					
Net investment in leases (Note 3)	179,272	971,283	EQUITY OF CANADA		
Capital (Notes 2 and 4)			Accumulated net charge against the Fund's authority	24,866,904	13,238,635
At cost	5,628,323	5,497,756	Accumulated deficit (Note 6)	(10,063,872)	(2,583,348)
Less: accumulated amortization	(3,000,940)	(2,769,651)		14,803,032	10,655,287
	2,627,383	2,728,105			
	63,621,587	49,824,260		63,621,587	49,824,260

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Sales		
Supply operations	42,101,766	41,493,601
Regional operations	110,652,192	112,636,044
	152,753,958	154,129,645
Cost of sales		
Supply operations	39,751,013	39,871,242
Regional operations	70,935,000	72,250,599
	110,686,013	112,121,841
Gross profit on sales	42,067,945	42,007,804
Operating expenses		
Salaries and employee benefits, severance pay and maternity leave	16,814,093	14,954,649
Provision for employee termination benefits	299,093	299,093
Professional and special services	9,202,244	9,507,261
Accommodation	5,515,294	5,849,842
Repairs, supplies and miscellaneous	5,673,473	5,386,520
Freight	4,666,430	3,957,006
Interest	1,473,144	1,714,287
Information	1,059,102	667,504
Postage	388,216	638,385
Travel and removal	486,806	532,091
Amortization	656,525	497,113
Communications	413,300	264,131
Inventories and other losses	559,868	166,496
Tenant services	22,559	133,722
Loss on disposal of capital assets	41,419	112,118
Rental	163,840	100,301
Cash discount	(148,425)	(189,367)
	47,286,981	44,591,152
Net loss	(5,219,036)	(2,583,348)

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Balance, beginning of year, unadjusted	(2,583,348)	
Provision for doubtful accounts assumed on April 1, 1992 (Note 6)	(2,261,488)	
Net loss for the year	(5,219,036)	(2,583,348)
Balance, end of year	(10,063,872)	(2,583,348)

Optional Services Revolving Fund—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Operating activities:		
Net loss before extraordinary items	(5,219,036)	(2,583,348)
Add: provision for termination benefits	299,093	299,093
amortization	656,525	497,113
loss on disposal of capital assets	41,419	112,118
	(4,221,999)	(1,675,024)
Changes in current assets and liabilities	(9,535,114)	6,986,135
Contributed net current assets		(11,811,010)
Net financial resources used by operating activities	(13,757,113)	(6,499,899)
Investing activities:		
Changes in other assets and liabilities:		
Net investment in leases	2,726,066	4,166,074
Capital assets:		
Purchased	(597,222)	(1,037,796)
Contributed		(9,867,014)
	(597,222)	(10,904,810)
Net financial resources used by investing activities	2,128,844	(6,738,736)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(11,628,269)	(13,238,635)
Accumulated net charge against the Fund's authority account, beginning of year	(13,238,635)	
Accumulated net charge against the Fund's authority account, end of year	(24,866,904)	(13,238,635)

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1994

1. Authority and purpose

The Optional Services Revolving Fund was established under *Appropriation Act No. 4, 1991-92* which authorized the establishment of the Fund effective as of April 1, 1992, and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. The operation of the Fund is for the purpose of section 5(1)(c) of the *Department of Supply and Services Act* in respect of the acquisition and provision of office supplies, services and equipment; and for the recording of the cost of product of traffic management and the Buy for Lease Program; and, for the purpose of section 6 of the *Surplus Crown Assets Act* for the distribution and disposal of surplus Crown assets.

The Fund has a continuing non-lapsing authority from Parliament for the Minister to spend, for the purposes of the Fund, any revenues received in respect of those purposes; and the aggregate of expenditures made are not to exceed \$100,000,000 at any time.

An amount of \$21,678,024 representing net assets assumed by the Fund was charged to this authority on April 1, 1992.

2. Significant accounting policies

(a) Capital assets

Leasehold improvements and other capital assets are amortized commencing the year after acquisition on the straight-line basis over their estimated useful lives as follows:

Leasehold improvements	10 years
Furniture and equipment	10 years
Electronic data processing (EDP) equipment	5 years
Automotive	5 years
Warehouse equipment	10 years

(b) Pension plan

Employees of the Department of Supply and Services working in the organizations financed through the Optional Services Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(c) Employee benefits

Termination benefits and vacation pay accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The total liability for these benefits and vacation pay for 1993-94 is accrued.

(d) Inventories

The basis of valuation is lower of cost or net realizable value and obsolete or unusable items are not included. There is no work in process.

3. Net investment in leases

The Treasury Board, on March 2, 1976, authorized the Supply Revolving Fund to purchase designated Electronic Data Processing (EDP) equipment approved by Treasury Board for client-departments. On April 1, 1992, the Optional Services Revolving Fund assumed the net investment in EDP leases of \$7,567,474.

The capital, interest and any other related costs are recoverable from departments over a one to five year period under direct financing leasing agreements. The net investment in leases is segregated between current and long-term portions on the balance sheet.

Optional Services Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1994—Concluded

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Transfers	Balance at end of year
	\$	\$	\$	\$	\$
Leasehold improvements	397,964	40,351			438,315
Furniture and equipment	613,311	25,939	2,517	(366,512)	270,221
EDP equipment	1,615,519	380,279	240,454	481,944	2,237,288
Automotive	500,630	27,437	123,671		404,396
Warehouse equipment	2,370,332	123,216	100,442	(115,003)	2,278,103
	5,497,756	597,222	467,084	429	5,628,323

Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Transfers	Balance at end of year
	\$	\$	\$	\$	\$
Leasehold improvements	207,178	39,797			246,975
Furniture and equipment	227,234	22,721	2,178	(171,496)	76,281
EDP equipment	516,571	335,422	207,233	332,945	977,705
Automotive	290,489	70,988	120,552		240,925
Warehouse equipment	1,528,179	187,597	95,702	(161,020)	1,459,054
	2,769,651	656,525	425,665	429	3,000,940

5. Employee benefits liability

There is an accrued liability of \$598,186 representing the liability incurred since the establishment of the Optional Services Revolving Fund, April 1, 1992 for employee benefits.

6. Change in accounting estimate

In the previous year's opening balance sheet, the accounts receivable was overstated by \$2,261,488. Since no financial claim existed for this amount, a provision to write off this claim was charged to the accumulated deficit.

7. Subsequent event

An audit of Canada Communication Group's (CCG's) procurement practices, performed on behalf of Public Works and Government Services Canada, resulted in a decision, subsequent to year-end, to transfer effective April 1, 1994, CCG's procurement business segment, a component of CCG to the Supply Operations Branch of Public Works and Government Services Canada.

Passport Office Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Passport Office Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements have been prepared in accordance with the significant accounting policies, on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Finance and Administration division of the Passport Office Revolving Fund complies with departmental financial management and accounting policies, develops those specific to the Fund's requirements and issues manuals and directives which maintain these policies and which describe procedures. The Fund maintains systems of financial management and internal accounting controls which provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

Approved by:

K. F. MCCARTHY

*Director General, Finance and Headquarters
Administrative Services Bureau
(Senior full-time financial officer)*

G. LAMBERT

*Assistant Deputy Minister
Corporate Management Branch
(Senior financial officer)*

June 23, 1994

STATEMENT OF AUTHORITY PROVIDED (USED)
FOR THE YEAR ENDED MARCH 31, 1994

	1994		1993	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net profit (loss) for the year	6,739,884	3,848,369	1,478,515	6,089,823
Add: items not requiring use of funds	1,495,282	1,549,456	1,317,850	1,268,652
Operating source (use) of funds	8,235,166	5,397,825	2,796,365	7,358,475
Net capital acquisitions	(5,544,000)	(1,887,269)	(2,615,489)	(1,644,978)
Working capital change	790,210	1,960,078	480,041	(663,666)
Other items		(1,806,089)		119,706
Authority provided (used)	3,481,376	3,664,545	660,917	5,169,537

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1994

	1994	1993
	\$	\$
Debit balance in the accumulated net charge against the Fund's authority account	(22,991,117)	(17,674,334)
Add: PAYE charges against the appropriation account after March 31	3,845,156	2,110,854
Less: amounts credited to the appropriation account after March 31	241,633	159,569
Net authority provided, end of year	(19,387,594)	(15,723,049)
Authority limit	4,000,000	4,000,000
Unused authority carried forward	23,387,594	19,723,049

BALANCE SHEET AS AT MARCH 31, 1994

ASSETS	1994	1993	LIABILITIES	1994	1993
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	269,525	147,829	Government of Canada	2,160,700	992,385
Outside parties	19,037	88,661	Outside parties		
Inventories, at cost and average cost (Note 3)	1,500,036	1,643,050	Accounts payable	1,825,834	1,201,357
Prepaid expenses	109,940	68,480	Vacation pay	374,752	367,848
	1,898,538	1,948,020	Current portion of the provision for employee termination benefits	116,872	77,333
			Deferred revenue	288,577	217,216
				4,766,735	2,856,139
Capital (Note 4)			Long-term		
At cost	8,868,260	7,335,005	Provision for employee termination benefits	2,699,481	2,463,920
Less: accumulated amortization	5,141,918	4,335,888			
	3,726,342	2,999,117			
	5,624,880	4,947,137			

EQUITY OF CANADA

Accumulated net charge against the Fund's authority	(22,991,117)	(17,674,334)
Accumulated surplus	21,149,781	17,301,412
	(1,841,336)	(372,922)
	5,624,880	4,947,137

The accompanying notes are an integral part of the financial statements.

Passport Office Revolving Fund—Continued**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994**

	1994	1993
	\$	\$
Revenue		
Fees earned	46,492,348	44,055,972
Miscellaneous revenue	21,959	2,062
	46,514,307	44,058,034
Operating expenses		
Salaries and employee benefits	20,161,914	20,015,789
Provision for employee termination benefits	389,412	460,278
Passport materials and application forms	4,788,001	3,747,341
Passport operations at missions abroad	4,447,460	4,447,460
Professional and special services	3,892,284	2,291,923
Accommodation	2,984,315	2,576,095
Freight, express and cartage	1,635,979	991,151
Telecommunications	1,415,259	775,899
Amortization	1,138,748	790,480
Printing, stationery and supplies	670,247	762,343
Travel and removal	491,466	437,702
Repair and maintenance	278,648	346,108
Rentals	140,046	129,169
Information	94,398	81,313
Postal services and postage	70,351	75,339
Miscellaneous expenses	46,114	21,927
Loss on disposal of capital assets	21,296	17,894
	42,665,938	37,968,211
Net profit (loss)	3,848,369	6,089,823

**STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1994**

	1994	1993
	\$	\$
Balance, beginning of year	17,301,412	11,211,589
Net profit (loss) for the year	3,848,369	6,089,823
Balance, end of year	21,149,781	17,301,412

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1994**

	1994	1993
	\$	\$
Operating activities:		
Net profit (loss) for the year	3,848,369	6,089,823
Add: provision for termination benefits	389,412	460,278
amortization	1,138,748	790,480
loss on disposal of capital	21,296	17,894
	5,397,825	7,358,475
Changes in current assets and liabilities	1,960,078	(663,666)
Changes in other assets and liabilities:		
Payments on and change in provision for employee termination benefits	(153,851)	(73,707)
Net financial resources provided by operating activities	7,204,052	6,621,102
Investing activities:		
Capital		
Purchased	(1,887,269)	(1,644,978)
Net financial resources used by investing activities	(1,887,269)	(1,644,978)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	5,316,783	4,976,124
Accumulated net charge against the Fund's authority account, beginning of year	17,674,334	12,698,210
Accumulated net charge against the Fund's authority account, end of year	22,991,117	17,674,334

**NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1994****1. Authority and purpose**

The Passport Office Revolving Fund was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The *Revolving Funds Act* authorized the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any time. An amount of \$745,893 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies**(a) Inventories**

The inventory of materials and supplies is carried at cost and the inventory of passports-in-process is valued at average cost for the year.

Passport Office Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1994—Concluded

(b) Capital

Leasehold improvements are amortized on the straight-line basis over the term of the appropriate lease. Other capital is amortized from the year of acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture	16 years
Electronic data processing (EDP) equipment	5 years
Other equipment	10 years

(c) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(d) Revenue from passport fees is prepaid on application and accounted for on an accrual basis. Deferred revenue represents fees received for which the services have not yet been provided.

3. Inventories

	1994	1993
	\$	\$
Materials and supplies	1,378,688	1,550,344
Work in process	121,348	92,706
	<u>1,500,036</u>	<u>1,643,050</u>

4. Capital and accumulated amortization

Capital	Balance at beginning of year	Acquisitions	Disposal	Balance at end of year
	\$	\$	\$	\$
Leasehold improvements ...	1,484,692	934,572		2,419,264
Furniture	1,187,567	259,060	17,365	1,429,262
EDP equipment ...	2,799,441	433,078	304,716	2,927,803
Other equipment ..	1,863,305	260,559	31,933	2,091,931
	<u>7,335,005</u>	<u>1,887,269</u>	<u>354,014</u>	<u>8,868,260</u>

Accumulated amortization	Balance at beginning of year	Acquisitions	Disposal	Balance at end of year
	\$	\$	\$	\$
Leasehold improvements ...	1,090,951	452,418		1,543,369
Furniture	450,747	81,804	11,657	520,894
EDP equipment ...	1,818,112	416,983	295,003	1,940,092
Other equipment ..	976,078	187,543	26,058	1,137,563
	<u>4,335,888</u>	<u>1,138,748</u>	<u>332,718</u>	<u>5,141,918</u>

5. Long-term leases

The Passport Office occupies space at twenty-nine locations under long-term leases which expire between March 31, 1994 and April 30, 2000.

Accommodation expense consisted of:

	1994	1993
	\$	\$
Rentals	2,984,315	2,576,095
Services	39,988	46,225
	<u>3,024,303</u>	<u>2,622,320</u>

Public Works Revolving Fund

MANAGEMENT REPORT

On November 5, 1993, Prime Minister Jean Chrétien announced the creation of Public Works and Government Services Canada (PWGSC). This new federal department is made up of the former Public Works Canada, the former Supply and Services Canada, the Government Telecommunications Agency (formerly a part of Communications Canada), and Translation Bureau (formerly part of Secretary of State).

The Department is now charged with the responsibility to foster the cost effective and efficient delivery of integrated common products and services to Government. The Department will provide central and common services which are mandatory under Government policy, and offer optional common products and services at competitive market rates.

We have prepared the accompanying financial statements of the Public Works Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Furthermore, certain transactions of the Revolving Fund have been examined by the Auditor General as part of his annual audit of the Public Accounts.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial

statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Department's Corporate Services Branch develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Branch maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting systems and financial statements have evolved over the years to meet changing conditions.

Approved by:

L. SAINT-LAURENT
Director General, Finance
(Senior full-time financial officer)

R. NEVILLE
Assistant Deputy Minister
Corporate Services
(Senior financial officer)

August 23, 1994

STATEMENT OF AUTHORITY (USED) PROVIDED
FOR THE YEAR ENDED MARCH 31, 1994

	1994		1993	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net operating loss: (Note 1)				
Operations	(28,181,000)	(19,726,259)	(42,654,000)	(26,848,959)
Special initiatives		(3,135,307)		
Activities in support of broader Government objectives	(3,349,000)	(2,868,309)		
		(25,729,875)		(26,848,959)
Add: items not requiring use of funds				
amortization—Non-recoverable portion		14,090,958		11,285,095
amortization—Recoverable from OGD's		614,000		911,000
amortization—Special initiatives		81,348		183,904
		14,786,306		12,379,999
Operating use of funds	(31,530,000)	(10,943,569)	(42,654,000)	(14,468,960)
Recovery from Vote 1—PWRF—Operating loss (Note 1)				
Net operating loss	22,181,000	19,726,259	36,654,000	26,848,959
Special initiatives	6,000,000	6,000,000	6,000,000	6,000,000
	28,181,000	25,726,259	42,654,000	32,848,959
Recovery from Vote 5—PWRF—Activities in support of broader Government objectives—(Note 1)	3,349,000	2,868,309		
Net capital acquisitions	(950,000)	(16,244,450)	(5,392,000)	(25,454,365)
Special initiatives (Note 1)		(2,864,693)		(6,000,000)
Working capital change		38,741,662		24,661,575
Other items		(20,304,271)		(18,127,340)
Authority (used) provided	(950,000)	16,979,247	(5,392,000)	(6,540,131)

Public Works Revolving Fund—Continued

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1994

	1994	1993
	\$	\$
(Debit)/credit balance in the accumulated net charge against the Fund's authority account . . .	(20,325,622)	55,136,530
Add: PAYE charges against the appropriation account after March 31	123,888,099	94,778,513
Less: amounts credited to the appropriation account after March 31	69,659,299	65,701,833
Net authority used, end of year	33,903,178	84,213,210
Authority limit	450,000,000	450,000,000
Unused authority carried forward	416,096,822	365,786,790

BALANCE SHEET AS AT MARCH 31, 1994

ASSETS	1994	1993	LIABILITIES	1994	1993
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	68,390,372	66,305,297	Government of Canada	4,623,470	3,789,160
Outside parties	41,386,021	53,742,224	Outside parties		
	109,776,393	120,047,521	Accounts payable	122,571,364	92,641,810
			Accrued salaries and benefits	22,687,570	22,490,192
Consumable stores inventory	1,911,821	2,773,751	Deferred revenue and recoveries	1,963,803	5,576,190
Prepaid expenses	115,115	33,025	Current portion of the provision for employee termination benefits	4,000,000	4,000,000
Work in process	1,304,357	1,646,196		155,846,207	128,497,352
	113,107,686	124,500,493			
Capital (Note 5)			Long-term		
At cost	144,620,272	136,434,548	Provision for employee termination benefits	36,823,782	36,018,218
Less: accumulated amortization	85,383,591	77,478,419			
	59,236,681	58,956,129			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority	(20,325,622)	55,136,530
			Accumulated deficit (Note 3)		(36,195,478)
				(20,325,622)	18,941,052
	172,344,367	183,456,622		172,344,367	183,456,622

The accompanying notes are an integral part of the financial statements.

Public Works Revolving Fund—Continued**INCOME STATEMENT
FOR THE YEAR ENDED MARCH 31, 1994**

	1994	1993
	\$	\$
Revenues		
Inventory management fees	63,297,385	68,525,862
Project revenues	285,768,403	279,282,881
Payroll recoveries at direct cost	93,392,977	105,663,608
Other income	8,136,031	8,812,418
	<u>450,594,796</u>	<u>462,284,769</u>
Expenses		
Personnel	388,853,599	404,994,473
Transportation and communications	13,312,937	14,812,779
Information	1,736,946	1,919,810
Professional and special services	26,797,698	26,677,167
Occupancy costs	23,945,316	23,067,241
Rentals	2,114,958	2,774,494
Purchased repairs and upkeep	3,444,223	3,129,192
Utilities, materials and supplies	8,909,390	11,200,776
Amortization	14,090,958	11,285,095
Bad debt		973,094
All other expenditures	3,415,592	4,465,651
	<u>486,621,617</u>	<u>505,299,772</u>
Less: cost re-allocation to Real Property Program	<u>14,693,000</u>	<u>18,100,000</u>
	<u>471,928,617</u>	<u>487,199,772</u>
Operating loss before other miscellaneous expenses	<u>(21,333,821)</u>	<u>(24,915,003)</u>
Other miscellaneous expenses (Note 6)	<u>4,396,054</u>	<u>1,933,956</u>
Net operating loss	<u>(25,729,875)</u>	<u>(26,848,959)</u>

Refer to appendix A for breakdown by activity—Current year's operations.

**STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1994**

	1994	1993
	\$	\$
Balance, beginning of year	(36,195,478)	(36,195,478)
Net operating loss	(25,729,875)	(26,848,959)
	<u>(61,925,353)</u>	<u>(63,044,437)</u>
Write-off of prior years' deficits (Note 3)	<u>36,195,478</u>	
Recovery of net operating loss from: (Note 1)		
Vote 1—PWRF—Operating loss	22,861,566	26,848,959
Vote 5—PWRF—Activities in support of broader Government objectives	2,868,309	
Balance, end of year		<u>(36,195,478)</u>

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1994**

	1994	1993
	\$	\$
Operating activities:		
Net operating loss	(25,729,875)	(26,848,959)
Add: amortization	14,786,306	12,379,999
	<u>(10,943,569)</u>	<u>(14,468,960)</u>
Working capital change	<u>38,741,662</u>	<u>24,661,575</u>
Net financial resources provided by operating activities	<u>27,798,093</u>	<u>10,192,615</u>
Investing activities:		
Capital assets (Note 5)		
Acquisitions	(16,244,450)	(25,454,365)
Assumed by the Fund (Net)		(8,076)
Disposals/adjustments (Net)	1,177,592	4,079,149
	<u>(15,066,858)</u>	<u>(21,383,292)</u>
Special initiatives (Note 1)	<u>(2,864,693)</u>	<u>(6,000,000)</u>
Net financial resources used by investing activities	<u>(17,931,551)</u>	<u>(27,383,292)</u>
Financing activities:		
Liabilities for unused annual leave and employee termination benefits	805,564	2,332,859
Recovery from Vote 1—PWRF—Operating loss (Note 1)		
Net operating loss	19,726,259	26,848,959
Special initiatives	6,000,000	6,000,000
	<u>25,726,259</u>	<u>32,848,959</u>
Recovery from Vote 5—PWRF—Activities in support of broader Government objectives (Note 1)	<u>2,868,309</u>	
Write-off of prior years' deficits (Note 3)	<u>36,195,478</u>	
Net financial resources provided by financing activities	<u>65,595,610</u>	<u>35,181,818</u>
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	<u>75,462,152</u>	<u>17,991,141</u>
Accumulated net charge against the Fund's authority account, beginning of year	<u>(55,136,530)</u>	<u>(73,127,671)</u>
Accumulated net charge against the Fund's authority account, end of year	<u>20,325,622</u>	<u>(55,136,530)</u>

Public Works Revolving Fund—Continued

BREAKDOWN OF THE INCOME STATEMENT BY ACTIVITY
FOR THE YEAR ENDED MARCH 31, 1994

APPENDIX A

	Corporate and Administrative Services	Realty Services	Architectural and Engineering Services	Total
	\$	\$	\$	\$
Revenues				
Inventory management fees		63,297,385		63,297,385
Project revenues		109,659,438	176,108,965	285,768,403
Payroll recoveries at direct cost		91,076,049	2,316,928	93,392,977
Other income	2,016,883	4,020,109	2,099,039	8,136,031
	2,016,883	268,052,981	180,524,932	450,594,796
Expenses				
Personnel	73,619,078	182,778,789	132,455,732	388,853,599
Transportation and communications	4,606,550	5,932,870	2,773,517	13,312,937
Information	946,353	466,224	324,369	1,736,946
Professional and special services	12,183,054	7,545,143	7,069,501	26,797,698
Occupancy costs	9,004,081	8,990,130	5,951,105	23,945,316
Rentals	674,184	1,092,027	348,747	2,114,958
Purchased repairs and upkeep	1,727,933	1,417,645	298,645	3,444,223
Utilities, materials and supplies	2,755,204	4,035,468	2,118,718	8,909,390
Amortization	6,921,619	4,023,972	3,145,367	14,090,958
All other expenditures	1,974,286	892,036	549,270	3,415,592
	114,412,342	217,174,304	155,034,971	486,621,617
Less: cost re-allocation to Real Property Program	14,693,000			14,693,000
	99,719,342	217,174,304	155,034,971	471,928,617
Operating (loss) contribution before other miscellaneous expenses	(97,702,459)	50,878,677	25,489,961	(21,333,821)
Other miscellaneous expenses (Note 6)				4,396,054
Net operating loss				(25,729,875)

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1994

1. Authority and purpose

The Public Works Revolving Fund was established by the *Adjustment of Accounts Act* (Bill C-22 dated July 22, 1980), which was repealed in 1985 and replaced by section 5 of the *Revolving Funds Act*, to allow the Minister of Public Works Canada (PWC) to make expenditures for undertakings by the Department on behalf of other Government departments and agencies, other governments, and private sector tenants of federally owned or leased property. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the operating expenses, the necessary working capital, and capital expenditures; the total of which is not to exceed \$450,000,000 at any time.

In accordance with the former section 33 of the *Adjustment of Accounts Act*, and through the 1983-84 Supplementary Estimates B, the authority of the Fund was amended to include charges on behalf of other PWC's departmental programs and to increase the financial authority from \$55 million to \$150 million. In the 1984-85 Supplementary Estimates (C) the authority was increased from \$150 million to \$300 million. Through the 1987-88 Supplementary Estimates (E) the authority was further increased from \$300 million to \$450 million.

The Services Program operated as a revolving fund on a direct cost recovery basis from April 1, 1985 to March 31, 1988, supplemented by a payment vote to cover non-recoverable operating expenses from clients, as well as a vote to cover capital acquisitions of the program. Since April 1, 1988, under revised terms and conditions approved by Treasury Board (TB) Minute 805839 dated June 25, 1987, the objective of the Public

Public Works Revolving Fund—Continued**NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1994—Continued**

Works Revolving Fund is to operate as a financially self-supporting entity charging market-based service fees in accordance with the TB approved rate structure for the services provided to clients. Since the program was not self-sufficient, the Department found it necessary to seek funding in the following amounts to partially cover its operating losses, and to fund special initiatives considered essential to achieve the Department's financial target of eliminating the operating deficit of the Services Program by 1996-97:

	\$	
1993-94	22,861,566	plus \$2,864,693 for special initiatives
1992-93	26,848,959	plus \$6,000,000 for special initiatives
1991-92	25,662,240	
1990-91	53,217,391	
1989-90	46,518,751	

Through the 1993-94 Main Estimates, the Public Works Revolving Fund received funding of \$3,349,000, by way of a separate vote, to cover operating expenses in support of activities serving broader Government objectives which are not recovered by revenues. The actual expenditures for 1993-94 were \$2,868,309.

While separate funding was not provided in previous years, expenses were incurred for activities in support of broader Government objectives. These expenses were covered by the PWRF—Operating Loss Vote and totalled approximately:

	\$
1992-93	3,744,000
1991-92	3,297,000

It is to be noted that through the 1994-95 Main Estimates, the Public Works Revolving Fund has now been renamed the Architectural, Engineering and Realty Services Revolving Fund

2. Significant accounting policies

The Public Works Revolving Fund (PWRF) is charged with all expenditures of the Services Program (with the exception of the statutory vote for the former Minister of Public Works—Salary and motor car allowance, the Recovery from the PWRF—Operating loss vote, and from the vote for Activities in Support of Broader Government Objectives). The PWRF is credited with the recoveries from all clients for the services rendered. The revenues generated include fees based on market practices, plus recoveries of salaries and other disbursements, where appropriate.

The financial statements have been prepared using the following accounting policies:

Revenue recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place.

Expense recognition and recording

All expenses, including termination benefits and vacation pay, are recorded in the fiscal year in which they are incurred.

Accounts receivable

Accounts receivable are recorded when invoices are issued as a result of the provision of goods or services and are reported at the billed amounts. It is the Fund's policy to provide for doubtful accounts.

Consumable stores inventory

This account includes only the consumable materiel that is bought and held in PWC stores on behalf of operational managers responsible for property management services and other services as agreed to by Materiel Management. The inventory is comprised of stock items which are categorized accordingly under hardware, electrical, lumber, and plumbing supplies. Inventories of consumable materiel are valued at cost on a first-in, first-out basis.

Work in process

Work in process includes the value of actual labour hours at standard rates multiplied by a billing factor, fees and disbursements incurred for services performed or goods delivered on client projects or on behalf of other PWGSC's departmental programs, less any amounts already billed.

Capital assets

Certain capital assets previously under the custodianship of the Department of Public Works were assumed by the Fund as of April 1, 1988 and recorded at cost along with the associated accumulated amortization. As a result, these assets are reflected in the accounting records at net book value. Capital assets purchased by the Fund since April 1, 1988 are recorded at cost.

Floating marine and related shore-based assets costing less than \$15,000 are treated as expenses in the year of acquisition.

Capital assets (other than those relating to floating marine and related shore-based facilities) costing less than \$1,000 are expensed in the year of acquisition.

An expenditure which extends the economic life of an asset or increases its capacity will be capitalized.

Public Works Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1994—Continued

Proceeds from disposal of capital assets are retained by the Fund, with any loss or gain on disposal disclosed separately in the financial statements.

Amortization of capital assets

Capital assets are amortized on a straight-line basis, to their salvage value over their estimated useful economic life, from the month the asset becomes operational on the following basis:

Floating marine and related shore-based facilities:	Estimated useful economic life
Dredges and fixed shore-based facilities	35 years
Scows, tugs and large survey launches	30 years
All other dredging assets	15 years
<u>Other capital assets:</u>	
Vehicles and construction equipment	3 years
Tools, machinery, building and office equipment, including EDP equipment, furniture and fixtures	5 years

Pension plan

Employees of the Department whose salaries and other benefits are paid by the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The liability for the payment of the pensions is against the Public Service Superannuation and Supplementary Retirement Benefit Accounts.

Accrued salaries and benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for, in the collective agreements, and the cost of these benefits are

recorded in the accounts as they are earned by the employees. The amount of the liability has been established, and is revised annually, using rates determined on an actuarial basis, provided by the Treasury Board.

3. Write-off of prior years' deficits

Through the Supplementary Estimates (B) of 1993-94, the Minister was authorized to adjust the accounts of the Public Works Revolving Fund by:

- (a) removing an amount of up to \$3,368,523 representing expenditures incurred on behalf of other Government departments, agencies and Crown corporations during the fiscal years 1988-89 to 1990-91 that in the opinion of the Treasury Board cannot be recovered; and
- (b) removing an amount of up to \$32,826,955 representing the accumulated operating losses of fiscal years 1988-89 to 1990-91.

4. Assumed assets and liabilities

To assist the Fund in operating as a financially self-supporting entity, certain capital assets originally funded from departmental appropriations and liabilities for employee unused annual leave and termination benefits were assumed by the Public Works Revolving Fund. As of April 1, 1988 an amount of \$16,547,815, representing net liabilities assumed by the Fund, was charged to the Fund's accumulated net charge against the Fund's authority. Current and capital assets were assumed at their estimated net realizable value and estimated net book value respectively, and long-term liabilities were assumed at their adjusted actuarial values.

	1994	1993
	\$	\$
<u>Assets:</u>		
Capital assets (net of amortization)	36,807,869	36,807,869
Special initiatives	8,864,693	6,000,000
Consumable stores inventory	2,746,386	2,746,386
	<u>48,418,948</u>	<u>45,554,255</u>
<u>Liabilities:</u>		
Accumulated unused annual leave	13,588,294	13,588,294
Employee termination benefits	39,376,503	39,376,503
	<u>52,964,797</u>	<u>52,964,797</u>
Net liabilities assumed	<u>4,545,849</u>	<u>7,410,542</u>

Public Works Revolving Fund—ConcludedNOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1994—Concluded

5. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals/ adjustments	Balance at end of year
	\$	\$	\$	\$
Dredges and fixed shore-based facilities	19,393,175	168,684	(161,821)	19,400,038
Scows, tugs and large survey launches	6,730,912	147,946		6,878,858
Small survey launches, other floating and related mobile shore-based assets	1,293,786	223,037	(98,708)	1,418,115
Vehicles and construction equipment	9,287,416	966,945	(1,726,541)	8,527,820
Tools, machinery, building, EDP and office equipment	99,729,259	14,737,838	(6,071,656)	108,395,441
	136,434,548	16,244,450	(8,058,726)	144,620,272
Accumulated amortization	Balance at beginning of year	Amortization	Adjustments to accumulated amorti- zation as a result of disposals/adjustments	Balance at at end of year
	\$	\$	\$	\$
Dredges and fixed shore-based facilities	10,807,589	218,335	(92,837)	10,933,087
Scows, tugs and large survey launches	3,052,725	45,402		3,098,127
Small survey launches, other floating and related mobile shore-based assets	401,488	63,066	(90,605)	373,949
Vehicles and construction equipment	7,770,093	895,091	(1,725,346)	6,939,838
Tools, machinery, building, EDP and office equipment	55,446,524	13,564,412	(4,972,346)	64,038,590
	77,478,419	14,786,306	(6,881,134)	85,383,591
Net	58,956,129		(1,177,592)	59,236,681

6. Other expenses

"Other miscellaneous (revenues) and expenses" represents corrections of errors and adjustments to disbursements, and special projects undertaken which were not part of the normal operating activities.

Public Service Commission— Staff Development and Training Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with the information presented in these financial statements, unless otherwise indicated.

The Finance and Administration Directorate and the Fund's financial management officers, who report functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's financial management officers, financial services officers and by the Finance and Administration Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

A. LATOURELLE

*Director General, Finance and Administration
(Senior full-time financial officer)*

AMELITA A. ARMIT

*Executive Director
Corporate Management and Secretary General
(Senior financial officer)*

June 23, 1994

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1994

	1994		1993	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net profit for the year	10,000	339,873	15,000	606,224
Add: items not requiring use of funds	410,000	601,875	411,000	318,142
Operating source of funds	420,000	941,748	426,000	924,366
Net capital acquisitions	(500,000)	(532,530)	(300,000)	(364,137)
Working capital change	124,000	1,079,045	(280,000)	728,142
Other items		(1,102,261)		(727,601)
Authority provided (used)	44,000	386,002	(154,000)	560,770

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1994

	1994	1993
	\$	\$
(Debit) balance in the accumulated net charge against the Fund's authority account	(1,287,863)	132,281
Add: PAYE charges against the appropriation account after March 31	3,704,107	1,738,979
Less: amounts credited to the appropriation account after March 31	3,814,941	2,883,955
Net authority provided, end of year	(1,398,697)	(1,012,695)
Authority limit	4,500,000	4,500,000
Unused authority carried forward	5,898,697	5,512,695

**Public Service Commission—
Staff Development and Training Revolving Fund—
Continued**

BALANCE SHEET AS AT MARCH 31, 1994

ASSETS	1994	1993	LIABILITIES	1994	1993
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	4,335,743	3,442,730	Government of Canada	2,638,783	1,253,225
Outside parties	284,482	196,302	Outside parties		
Prepaid expenses	130,699	195,710	Accounts payable	1,074,593	492,921
	4,750,924	3,834,742	Vacation pay	427,225	398,192
Capital assets (Note 4)			Current portion of provision for employee		
At cost	3,944,114	3,533,334	termination benefits	186,000	117,881
Less: accumulated amortization	2,506,144	2,230,883	Deferred revenues	23,977	93,132
	1,437,970	1,302,451		4,350,578	2,355,351
			Long-term		
			Provision for employee termination		
			benefits	1,446,500	1,309,755
				5,797,078	3,665,106
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(1,287,863)	132,281
			Accumulated surplus	1,679,679	1,339,806
				391,816	1,472,087
	6,188,894	5,137,193		6,188,894	5,137,193

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994**

	1994	1993
	\$	\$
Revenue		
Course fees and services	12,476,357	12,742,428
Subsidies	4,573,667	2,885,000
	17,050,024	15,627,428
Operating expenses		
Salaries and employee benefits	8,791,234	8,792,360
Provision for employee termination		
benefits	204,865	38,473
Rentals	1,847,749	1,983,621
Professional and special services	2,514,364	1,900,180
Travel and communications	912,039	629,531
Administration and financial services	561,900	597,100
Material and supplies	1,139,342	466,804
Information	295,270	290,181
Amortization	342,625	279,669
Loss on disposal of capital assets	54,385	
Repairs	24,426	38,900
Other	21,952	4,385
	16,710,151	15,021,204
Net profit	339,873	606,224

**STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1994**

	1994	1993
	\$	\$
Balance, beginning of year	1,339,806	733,582
Net profit for the year	339,873	606,224
Balance, end of year	1,679,679	1,339,806

**Public Service Commission—
Staff Development and Training Revolving Fund—
Continued**

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1994**

	1994	1993
	\$	\$
Operating activities:		
Net profit	339,873	606,224
Add: provision for employee termination benefits	204,865	38,473
amortization	342,625	279,669
loss on disposal of capital assets	54,385	
	941,748	924,366
Change in current assets and liabilities	1,079,045	728,142
Change in current provision for employee termination benefits	(68,119)	(117,881)
Net financial resources provided by operating activities	1,952,674	1,534,627
Investing activities:		
Capital assets		
Purchased	(532,530)	(364,137)
Net financial resources used by investing activities	(532,530)	(364,137)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	1,420,144	1,170,490
Accumulated net charge against the Fund's authority account, beginning of year	(132,281)	(1,302,771)
Accumulated net charge against the Fund's authority account, end of year	1,287,863	(132,281)

**NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1994**

1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, *Appropriation Act No. 3, 1971*, for the purpose of providing training and development to the Public Service.

The Fund has a continuing non-lapsing authority under the *Adjustment of Accounts Act*, S.C. 1980, c.17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time. In accordance with Vote 115a (1980-81) and Vote 35c (1981-82), accumulated deficits of \$4,573,071 have been deleted from the accounts. An amount of \$1,915,571 representing net liabilities

assumed by the Fund was charged to this authority when the Fund became budgetary in 1981. The *Adjustment of Accounts Act* has been repealed and replaced by section 7 of the *Revolving Funds Act*.

2. Significant accounting policies

(a) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(b) Capital assets and amortization

Effective April 1, 1984 the Staff Development and Training Revolving Fund adopted the accounting policy of capitalizing capital assets purchases and charging operations for the use of these assets. These capital assets are amortized on the declining balance method from the year of acquisition at the following rates:

Office and classroom furniture	10 percent
Office and classroom equipment	15 percent
EDP and word processing equipment	25 percent

Effective April 1, 1993 the minimum cost of capital assets to be capitalized was increased from \$500 to \$1000.

(c) Prepaid expenses

The operations of the Fund are charged with expenses coincident with the provision of services. Prepaid expenses include the inventory of photocopies and supplies at March 31, 1994.

(d) Deferred revenue

Consists of amounts received from clients for services to be rendered.

3. Subsidized operations

Appropriation funds in the amount of \$2,984,667 were paid to the Staff Development and Training Revolving Fund for the 1993-94 fiscal year to fund the activities necessary to carry out the roles and responsibilities assigned to the Commission which cannot be recovered through user fees. The comparative figure for 1992-93 is \$2,885,000.

Additional appropriation funds in the amount of \$1,589,000 were paid to the Staff Development and Training Revolving Fund for the 1993-94 fiscal year in order to fund a pilot project to establish and test methods to enhance the effectiveness and accessibility of training services in the regions.

**Public Service Commission—
Staff Development and Training Revolving Fund—
Concluded**

**NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1994—Concluded**

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
	\$	\$	\$	\$
Furniture	1,061,136	4,281	121,750	943,667
Equipment	480,605	67,375		547,980
EDP and word processing equipment	1,991,593	460,874		2,452,467
	3,533,334	532,530	121,750	3,944,114

Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
	\$	\$	\$	\$
Furniture	482,754	52,828	67,365	468,217
Equipment	315,164	34,922		350,086
EDP and word processing equipment	1,432,966	254,875		1,687,841
	2,230,884	342,625	67,365	2,506,144

5. Restatement of prior year figures

For comparative purposes, some 1992-93 figures have been restated to conform with the 1993-94 presentation.

SECTION 2

1993-94

PUBLIC ACCOUNTS

Financial Statements of Departmental Corporations and Other Entities

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS

Atomic Energy Control Board

MANAGEMENT REPORT

The management of the Atomic Energy Control Board is responsible for the preparation of all information included in its annual report. The financial statement has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The financial statement includes estimates that reflect management's best judgements. Financial information included elsewhere in the annual report is consistent with the financial statement.

Management is also responsible for developing and maintaining a system of internal control designed to provide reasonable assurance that all transactions are accurately recorded and that they comply with the relevant authorities, that the financial statement reports AECB's results of operations and that the assets are safeguarded.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the financial statement.

J. G. McMANUS
Secretary General

J. P. MARCHILDON
Director General of Administration

Ottawa, Canada
May 31, 1994

AUDITOR'S REPORT

TO THE ATOMIC ENERGY CONTROL BOARD
AND THE
MINISTER DESIGNATE OF NATURAL RESOURCES

I have audited the statement of operations of the Atomic Energy Control Board for the year ended March 31, 1994. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1994, in accordance with the accounting policies set out in Note 2 to the financial statement.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 31, 1994

Atomic Energy Control Board—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Expenditure (Schedule)		
Operations		
Salaries and employee benefits	24,771,693	21,117,074
Professional and special services	7,524,276	7,460,288
Travel and relocation	2,727,549	2,486,555
Furniture and equipment	1,672,931	1,642,988
Accommodation	1,574,306	2,531,798
Communication	672,824	594,187
Utilities, materials and supplies	672,048	666,627
Information	273,652	435,189
Repairs	206,789	204,569
Equipment rentals	93,553	81,843
Miscellaneous	17,353	78
	40,206,974	37,221,196
Administration		
Salaries and employee benefits	3,449,624	3,423,153
Professional and special services	144,702	140,744
Board Members' expenses	83,158	225,566
Travel	39,268	36,425
	3,716,752	3,825,888
Grants and contributions		
Safeguards Support Program	538,510	546,340
Other	233,640	249,800
	772,150	796,140
	44,695,876	41,843,224
Non-tax revenue (Schedule)		
Licence fees	23,602,849	23,380,668
Foreign training	370,124	271,058
Refunds of previous years' expenditure	193,299	118,690
Capital assets disposal	13,646	
Fines and penalties	7,500	11,763
Miscellaneous	4,282	181
	24,191,700	23,782,360
Net cost of operations (Note 4)	20,504,176	18,060,864

The accompanying notes and schedule are an integral part of this statement.

Approved by:

J. G. McMANUS

Secretary General

J. P. MARCHILDON

Director General of Administration

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1994

1. Authority, Objective and Operations

The Atomic Energy Control Board (AECB) was established in 1946, by the *Atomic Energy Control Act*. It is a departmental corporation named in Schedule II to the *Financial Administration Act* and currently reports to Parliament through the Minister designate of Natural Resources.

The objective of the AECB is to ensure that nuclear energy in Canada is only used with due regard to health, safety, security and the environment, and to support Canada's participation in international measures to prevent the proliferation of nuclear weapons. The AECB achieves this objective by controlling the development, application and use of nuclear energy in Canada, and by participating on behalf of Canada in international measures of control.

The AECB administers the *Nuclear Liability Act*, including designating nuclear installations and prescribing basic insurance to be carried by the operators of such nuclear installations, and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals \$75 million for each designated installation (see Note 9). The number of installations requiring insurance coverage is 14.

The AECB's expenditure is funded by a budgetary lapsing authority. Revenue, including licence fees, is deposited to the Consolidated Revenue Fund and is not available for use by the AECB. Employee benefits are authorized by a statutory authority.

On April 1, 1990, the *AECB Cost Recovery Fees Regulations* came into effect. The general intent of these regulations is the recovery of all operating and administration costs of the AECB's regulatory activities relating to the commercial use of nuclear energy from the users of such nuclear energy. Educational institutions, publicly funded non-profit health care institutions and federal government departments are exempt from these regulations. The AECB costs associated with exempt organizations and costs related to its international safeguards and import/export activities are to remain as a cost to the government.

Fees for each licence type have been established based on the AECB's cost of carrying out its regulatory activities. These include the technical assessment of licence applications, compliance inspections to ensure that licensees are operating in accordance with the conditions of their licence, and the development of licence standards. The fees for 1993-94 were implemented on April 1, 1993 and are based on 1990-91 costs.

2. Significant Accounting Policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, with the exception of employee termination benefits and vacation pay which are recorded on the cash basis.

Atomic Energy Control Board—Continued

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1994—Continued

(b) Revenue recognition

Licence fees are recorded as revenue over the life of the licence (normally one or two years), except for licence fees regarding an application for a construction approval of a nuclear reactor in which case it is recognized over the period of the work performed by the AECB.

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

Other revenue is recorded on the cash basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge

Estimates of amounts for services provided without charge by Government departments are included in expenditure.

(e) Contributions to superannuation plan

AECB employees participate in the superannuation plan administered by the government of Canada and contribute equally with the AECB to the cost of the plan. Contributions by the AECB are charged to expenditure when disbursed.

3. Licence Fees—Deferred Revenue

As of March 31, 1994, the unearned portion of licence fees was \$12,703,056 (1993—\$10,090,531).

4. Parliamentary Appropriations

	1994	1993
	\$	\$
Energy, Mines and Resources		
Vote 20 (1993—Vote 30)	41,557,000	40,129,000
Lapsed	2,548,471	4,307,825
	39,008,529	35,821,175
Statutory contributions to employee benefit plans	3,268,000	2,415,000
Total appropriations used	42,276,529	38,236,175
Add: services provided without charge by other Government departments:		
accommodation	1,267,002	2,531,798
employee benefits	842,616	719,688
other	309,729	355,563
	2,419,347	3,607,049
	44,695,876	41,843,224
Less: non-tax revenue	24,191,700	23,782,360
Net cost of operations	20,504,176	18,060,864

5. Liabilities

At year end the amounts of liabilities are as follows:

	1994	1993
	\$	\$
(a) Accounts payable		
Payables at year end	2,251,849	2,003,680
Payments on due date	1,938,789	2,210,253
Contractors holdbacks	138,019	265,643
	4,328,657	4,479,576
Salaries payable	238,654	13,772
	4,567,311	4,493,348
(b) Other liabilities		
Vacation pay	1,896,897	1,857,154
Employee termination benefits	2,148,040	1,997,103
	4,044,937	3,854,257

The costs represented by the accounts and salaries payable are reflected in the statement of operations.

The costs associated with other liabilities are not included in the statement of operations. These costs are recognized only when paid (see Note 2a).

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The employee termination benefits are calculated for employees having 10 or more years of continuous employment on the basis of one half week pay for every year of continuous service to a maximum of 13 weeks pay.

6. Licences Provided Free of Charge

The value of licences provided free of charge to educational institutions and publicly funded non-profit health care institutions for the year ended March 31, 1994, amounted to \$1,448,848 (1993—\$1,726,980). The value of licences provided free of charge to federal government departments for the year ended March 31, 1994, amounted to \$287,441 (1993—\$393,197).

7. Contingent Liabilities

At March 31, 1994, the AECB was defendant in lawsuits amounting to \$900,000 (1993—\$900,000). Of this amount, \$600,000 represents lawsuits seeking damages for breach of statutory duties related to radioactively contaminated soil. The remaining \$300,000 represents a lawsuit seeking damages for wrongful dismissal. Legal counsel is of the opinion that there is little likelihood of the claimants' success. Therefore, no provision has been made in the accounts for these contingent liabilities. Any settlement resulting from the resolution of these actions will be paid from the Consolidated Revenue Fund.

8. Related Party Transactions

AECB administers a special program for research and development in support of the safeguards program of the International Atomic Energy Agency. Atomic Energy of Canada Limited (AECL) is the major contractor for this work by virtue of a contract that expired on March 31, 1994 which calls for annual payments of up to \$2.3 million a year. For 1994, AECL charged \$1,967,000 (1993—\$2,115,000) to this program.

Atomic Energy Control Board—Concluded**NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1994—Concluded****9. Nuclear Liability Reinsurance Account**

Under the *Nuclear Liability Act*, all premiums paid by the operators of nuclear installations for supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Any claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the Account. There have been no claims against or payments out of the Account since its creation. The balance of the Account as at March 31, 1994, is \$541,521 (1993—\$538,521).

The supplementary insurance coverage provided by the Government of Canada under the *Nuclear Liability Act*, as of March 31, 1994, is \$590,000,000 (1993—\$590,000,000). Insurance coverage, by the Government of Canada, also includes a class of risks excluded as a liability of the principal insurers.

**REVENUE AND COST OF OPERATIONS BY ACTIVITY
FOR THE YEAR ENDED MARCH 31, 1994**

	1994				1993
	Revenue	Licences provided free of charge	Total value of licences and other revenue	Cost of operations	Cost of operations
	\$	\$	\$	\$	\$
Regulatory activities					
Nuclear reactors and heavy water plants	15,669,408		15,669,408	25,931,225	23,597,494
Research reactors	16,200	154,733	170,933	247,946	257,881
Nuclear research and test establishments	1,293,686		1,293,686	1,943,045	1,760,427
Uranium mines	2,655,781		2,655,781	4,093,155	3,733,353
Nuclear fuel facilities	790,937		790,937	1,071,536	1,103,104
Prescribed substances	47,574	17,968	65,542	180,418	118,913
Accelerators	117,875	240,035	357,910	290,618	309,604
Radioisotopes	1,817,923	1,237,289	3,055,212	6,870,417	6,443,270
Transportation	100,293		100,293	130,949	187,426
Waste management and decommissioning	1,093,172	86,264	1,179,436	1,371,411	1,307,593
Dosimetry				54,031	162,424
Import/export				169,924	184,850
	23,602,849	1,736,289	25,339,138	42,354,675	39,166,339
Non-regulatory activities	588,851		588,851	2,341,201	2,676,885
	24,191,700	1,736,289	25,927,989	44,695,876	41,843,224

Canada Employment and Immigration Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canada Employment and Immigration Commission (CEIC) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of CEIC. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Senior Management of CEIC.

These financial statements were prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfil its reporting responsibility, the CEIC maintains a set of accounts which provides a centralized record of the CEIC financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

Financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The CEIC maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard CEIC assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. CEIC also seeks to assure the objectivity and integrity of data in these financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

SCOTT SERSON
for Chairperson

W. E. R. LITTLE
Senior financial officer

July 29, 1994

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994
(in thousands of dollars)

	1993-94	1992-93
Expenditure		
Employment and Insurance Program		
Employment	1,665,216	1,662,654
Unemployment insurance	559,805	530,794
CEC management and joint services	202,626	186,071
	<u>2,427,647</u>	<u>2,379,519</u>
Corporate Management and Services Program		
Corporate management and administration ..	317,802	303,141
Systems and procedures	41,536	40,465
Canada Employment and Immigration Advisory Council		189
	<u>359,338</u>	<u>343,795</u>
Immigration Program		
Settlement	248,601	238,829
Selection, control and enforcement operations	113,455	146,350
Policy and management	96,565	92,127
International service	55,982	
Adjudication		6,941
	<u>514,603</u>	<u>484,247</u>
Total of expenditure	<u>3,301,588</u>	<u>3,207,561</u>
Revenue		
Revenue credited to the vote		
Recovery of Unemployment Insurance Account administrative costs	1,293,712	1,228,853
Non-tax revenue		
Services and service fees	57,659	63,213
Refunds of previous years' expenditures	21,679	14,198
Proceeds from sales	402	
Return on investments	218	255
Privileges, licences and permits	198	117
Other revenues		
Government annuities surplus	1,832	2,679
Unemployment insurance fines	1,257	1,395
Immigration fines and forfeitures	1,058	1,540
Recovery of deportation expenses	390	591
Other	277	373
Total of revenue	<u>1,378,682</u>	<u>1,313,214</u>
Net cost of operations	<u>1,922,906</u>	<u>1,894,347</u>

Canada Employment and Immigration Commission— Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994

1. Authority and objectives

The Canada Employment and Immigration Commission was established under section 7 of the *Employment and Immigration Reorganization Act*, 1977 and is a departmental corporation named in Schedule II to the *Financial Administration Act*. All the Commission's operating, contributions and grants expenditures are funded by budgetary lapsing authorities whereas employee benefits and annuities agents supplementary retirement benefits are authorized by statutory authorities. The Commission is divided into three program areas and their objectives are as follows:

Corporate Management and Services Program—To ensure the development and the implementation of policies and programs, to provide strategic, operational and administrative support to enable the Canada Employment and Immigration Commission to carry out its mission, and to provide for such other functions allocated to it.

Employment and Insurance Program—To develop and apply a framework of policies and programs necessary for the efficient functioning of the Canadian labour market, consistent with national, social and economic goals, and in a manner that promotes: a labour force which meets national and occupational requirements; an economy capable of growth and adaptation without undue burden on individuals, groups, and regions; and equality of opportunity to compete for and have access to jobs.

Immigration Program—To contribute to the economic, social, humanitarian and cultural interests of Canada and to meet our international responsibilities through the administration and admission of immigrants and visitors to Canada, the settlement of immigrants in Canada, and the provision of effective control of people seeking to come into or remain in Canada, taking into account the health, safety and security needs of Canada. However, as a result of reorganization of the Government departments in November 1993, this program is now reported under the Department of Secretary of State.

Loans to immigrants and other classes of persons for the purpose of paying the costs of admission, transportation and reasonable living expenses are made under a non-budgetary statutory authority advanced by the Minister of Finance pursuant to the *Immigration Act*, section 119. The total amount of loans outstanding shall not, at any time, exceed \$110,000,000.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Expenditure is recorded for all goods and services received and/or performed up to March 31, in accordance with the Government's Payables at Year-End accounting policy, with the exception of termination benefits and vacation pay.

(b) Revenue recognition

Revenue is recorded on a cash basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Estimates of amounts for services provided without charge from other Government departments are included in expenditures.

(e) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations

CANADA EMPLOYMENT AND IMMIGRATION COMMISSION (in thousands of dollars)

	1993-94	1992-93
Employment and Insurance Program		
Vote 5	65,219	101,607
Lapsed	3,265	24,387
	<u>61,954</u>	<u>77,220</u>
Vote 6b	10	
Lapsed		
	<u>10</u>	
Vote 10	1,330,403	1,313,501
Lapsed	52,470	21,436
	<u>1,277,933</u>	<u>1,292,065</u>
Statutory contributions to employee benefit plans	94,000	73,460
Statutory retirement benefits to annuities agents pensions	39	40
Statutory refunds of amounts credited to revenue in previous years	3	5
Total program	<u>1,433,939</u>	<u>1,442,790</u>
Corporate management and Services Program		
Vote 1	45,127	39,771
Lapsed	1,433	1,095
	<u>43,694</u>	<u>38,676</u>
Statutory contributions to employee benefit plans	14,645	11,960
Statutory to private collection agencies	854	1,035
Statutory spending of proceeds from disposal of surplus Crown assets	141	
Total program	<u>59,334</u>	<u>51,671</u>

Canada Employment and Immigration Commission— Continued

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1994—Continued

CANADA EMPLOYMENT AND IMMIGRATION COMMISSION—Concluded (in thousands of dollars)

	1993-94	1992-93
Immigration Program		
Vote 15	241,266	238,272
Lapsed	9,242	4,038
	232,024	234,234
Vote 16c		506
Lapsed		14
		492
Vote 20	20,873	
Lapsed	1,700	
	19,173	
Vote 25 (Vote 20 in 1992-93)	248,981	250,577
Lapsed	5,027	15,768
	243,954	234,809
Statutory contributions to employee benefit plans	19,098	14,689
Statutory refunds of amounts credited to revenue in previous years	353	22
Total program	514,602	484,246
Total use of appropriations	2,007,875	1,978,707

4. Accounts receivable

At year-end, accounts receivable consist of salary overpayments, charges and fines payable by transportation companies under the *Immigration Act*, fines payable by claimants under the *Unemployment Insurance Act*, outstanding loans to immigrants, various employment program and unemployment insurance overpayments, and other miscellaneous amounts due.

	1993-94	1992-93
	(in thousands of dollars)	
Interdepartmental		
Internal to the Government		
Corporate Management and Services Program		
Secondments	217	178
Miscellaneous	201	201
	418	379
Outside parties		
Employment and insurance		
Unemployment insurance benefit overpayments	310,047	278,243
Unemployment insurance section 33	161,564	126,372
Unemployment insurance fines	5,873	5,929
Job entry	2,794	1,961
National Institutional		
Training	2,772	2,560
Job development	1,927	2,165

	1993-94	1992-93
	(in thousands of dollars)	
Other programs—CJS	1,919	1,315
Community futures	1,045	874
CJS Developmental use of		
UI Funds	961	615
Canada Works	821	876
National labour market innovation	804	804
Summer Canada Works	779	802
National Training Program—Purchase of training	592	293
Social assistance recipients	547	452
Skill shortages	411	661
Other programs	324	424
Local Employment Assistance Program	230	246
CJS Challenge	204	212
Outreach Program	126	114
Work sharing	106	
Canada Manpower Mobility Program	92	92
Skill investment	84	70
Youth employment strategy	69	15
Young Canada Works	58	82
Canada Community Development	40	54
Local Employment Assistance and Development Program	36	36
Local initiative	34	34
General industrial training	30	30
Summer Employment Experience Development Program	25	12
Career access	15	15
Industrial Assessment Incentive	11	111
Need overpayment	9	9
Youth Training Option Program	1	4
Course purchase		181
	494,350	425,663
Immigration		
Removal and detention costs	3,226	6,616
Forfeited conditional bonds	3,170	2,829
Immigration administration fees	1,394	
Adjustment assistance overpayments	816	727
Assisted Passage Loans—Accrued interest	735	678
Language training—Immigration	158	180
Recoverable adjustment assistance loans	20	22
Other accounts	8	2
Airline and shipping fines		3,502
	9,527	14,556
Corporate Management and Services		
Miscellaneous	151	2,329
Salary overpayments	79	72
Secondments	28	144
	258	2,545
Total	504,553	443,143

Canada Employment and Immigration Commission— Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994—Continued

5. Trust funds and specified purpose accounts

The Canada Employment and Immigration Commission also has the responsibility to administer and control the following trust funds and specified purpose accounts.

(a) Unemployment Insurance Account

The *Unemployment Insurance Act* provides for a compulsory contributory Unemployment Insurance Program applicable to all employees, with few exceptions.

The Act authorizes an account in the accounts of Canada to be known as the Unemployment Insurance Account.

The Act provides that for the following be credited to the account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and, since November 18, 1990, of special assistance payments, and benefit repayments; (c) amounts for services rendered to other Government departments or agencies, or to the public; (d) amounts provided for any other purpose related to unemployment insurance and authorized by an appropriation administered by the Canada Employment and Immigration Commission; and (e) interest on the balance of the account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the account: (a) benefits and, since November 18, 1990, special assistance payments paid under the Act; (b) costs of administering the Act; and (c) interest on advances made by the Minister of Finance.

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT (in millions of dollars)

	1993-94	1992-93
Receipts and other credits		
Contributions—		
Employers and employees	18,671	17,970
Penalties	46	41
Interest earned	5	4
	18,722	18,015
Payments and other charges		
Benefits	17,596	19,128
Administration costs	1,310	1,242
Interest	450	30
	19,356	20,400
Net decrease	(634)	(2,385)
Add: advances	747	2,335
balance at beginning of year	(657)	(607)
Balance at end of year	(544)	(657)

(b) Government Annuities Account

This account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of Government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenue.

TRANSACTIONS IN THE GOVERNMENT ANNUITIES ACCOUNT (in thousands of dollars)

	1993-94	1992-93
Balance as at April 1	776,750	819,053
Receipts and other credits		
Interest from Canada	50,793	53,683
Premiums	277	208
Other	99	90
	51,169	53,981
Payments and other charges		
Annuity payments	90,311	92,652
Premium refunds	1,098	1,164
Unclaimed annuities	664	636
	92,073	94,452
Net increase or (decrease)	(40,904)	(40,471)
Actuarial surplus, excess of recorded unpaid annuities at the end of the year over calculated unpaid annuities	(1,893)	(1,832)
Balance as at March 31	733,953	776,750

(c) Annuities Agents Pension Account

This pension plan provides pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public. During the year no interest was credited to the account and charged to interest on public debt. Contributions from the Annuities Branch, as former employer, amounted to \$11,979 and payments from the account amounted to \$11,837.

Canada Employment and Immigration Commission— Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994—Continued

TRANSACTIONS IN THE ANNUITIES AGENTS PENSION ACCOUNT

	1993-94	1992-93
	\$	\$
Balance as at April 1	14,152	7,940
Receipts and other credits	11,979	18,555
Payments and other charges	11,837	12,343
Net increase or (decrease)	142	6,212
Balance as at March 31	14,294	14,152

(d) Immigration Guarantee Fund

This account records amounts collected under various sections of the *Immigration Act* and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown or deduction to cover cost payable under the *Immigration Act*.

During the year, withdrawals totalled \$4,936,652 and consisted of refunds to depositors, \$3,774,517; forfeitures to the Crown, \$865,702; and deductions to cover costs, \$296,433.

TRANSACTIONS IN THE IMMIGRATION GUARANTEE FUND (in thousands of dollars)

	1993-94	1992-93
Balance as at April 1	11,809	10,150
Receipts and other credits	6,691	7,516
Payments and other charges	4,937	5,857
Net increase or (decrease)	1,754	1,659
Balance as at March 31	13,563	11,809
Securities in trust at April 1	45	50
Payments and other charges	(45)	(5)
Less: securities in trust at year-end		45
Net balance as at March 31	13,563	11,764

(e) General Security Deposits

This account records general security deposits from transportation companies under section 92(1) of the *Immigration Act*. During the year, disbursements totalled \$9,513 consisting of refunds to depositors, \$5,913; deductions to cover costs, \$3,600.

TRANSACTIONS IN THE GENERAL SECURITY DEPOSITS (in thousands of dollars)

	1993-94	1992-93
Balance as at April 1	122	12
Receipts and other credits	56	110
Payments and other charges	10	
Net increase or (decrease)	46	110
Balance as at March 31	168	122

(f) Summer Employment—Experience Development Program

The Summer Employment—Experience Development Program is jointly funded by the federal and provincial governments.

This account records advance payments made by the provinces against their share of cost of projects, and held in trust pending disbursements to project sponsors. During the year, deposits totalled \$708,323 and disbursements totalled \$708,446 consisting in payments to sponsors.

TRANSACTIONS IN THE SUMMER EMPLOYMENT EXPERIENCE DEVELOPMENT PROGRAM

	1993-94	1992-93
	\$	\$
Balance as at April 1		7,319
Receipts and other credits	708,323	300,000
Payments and other charges	708,446	307,319
Net increase or (decrease)	(123)	(7,319)
Balance as at March 31	(123)	

(g) Canada-Quebec Accord relating to immigration and temporary admission of aliens

The Transition Agreement of the Canada-Quebec Accord is funded by the Government of Quebec.

This account records payments made by the Province of Quebec against the costs incurred by Canada Employment and Immigration in providing settlement services to immigrants destined to that Province, during the transition period of 1992-93.

TRANSACTIONS IN THE CANADA-QUEBEC ACCORD RELATING TO IMMIGRATION AND TEMPORARY ADMISSION OF ALIENS

	1993-94	1992-93
	\$	\$
Balance as at April 1		409,726
Receipts and other credits		11,214
Payments and other charges		420,940
Net increase or (decrease)		(409,726)
Balance as at March 31		

(h) Canadian Jobs Strategy Program

The Canadian Jobs Strategy Program is jointly funded by the federal and provincial governments.

Canada Employment and Immigration Commission—

Continued

NOTES TO THE STATEMENT OF OPERATIONS

MARCH 31, 1994—Continued

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors. During the year, there were no deposits and disbursements totalling \$20,824 in payments to sponsors.

TRANSACTIONS IN THE CANADIAN JOBS STRATEGY PROGRAM

	1993-94	1992-93
	\$	\$
Balance as at April 1	20,541	20,972
Receipts and other credits		7,362
Payments and other charges	20,824	7,793
Net increase or (decrease)	(20,824)	(431)
Balance as at March 31	(283)	20,541

6. Loans, investments and advances

Transportation and assistance loan

Section 119 of the *Immigration Act* authorizes the making of loans to immigrants and other such classes of persons.

The total amount authorized to be outstanding at any time is \$110,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable by monthly instalments over 1 to 5 years with a possible deferment of 2 years, bearing interest at rates from 6 to 15 percent per annum, with final instalments between April 1, 1994 and April 1, 2001, balance at year-end \$2,582,220; and,
- (b) repayable by monthly instalments over 1 to 5 years with a possible deferment of 2 years, non-interest bearing, with final instalments between April 1, 1994 and April 1, 2001 at year-end \$52,562,096.

TRANSACTIONS IN TRANSPORTATION AND ASSISTANCE LOAN

	1993-94	1992-93
	\$	\$
Balance as at April 1	60,731,053	69,857,875
Receipts and other credits	15,791,729	16,795,865
Payments and other charges	10,204,992	7,669,043
Net increase or (decrease)	(5,586,737)	(9,126,822)
Balance as at March 31	55,144,316	60,731,053

7. Contingent liabilities

Thirty-six claims totalling \$27,837,000 have been brought against the Canada Employment and Immigration Commission: one for breach of contract by a private company, one for termination damages, one for damage to property by a private citizen, eight for general damages (one by a private company, seven by private citizen), two for personal injury (all

by private citizens), and twenty-three for violation of the Charter of Rights (one by the estate of a private citizen, three by private citizens, nineteen by individual refugees alleging unreasonable delays in resolving their refugee status).

8. Consolidated statement of receipts and disbursements

This consolidated statement represents the aggregate of all financial activities to the Department of Employment and Immigration, the Canada Employment and Immigration Commission, the Unemployment Insurance Account, the Government Annuities Account and other trust funds and specified purpose accounts mentioned in the preceding Note 5. It represents a summary, on a consolidated basis, of the total operations of Employment and Immigration Canada.

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD ENDED MARCH 31, 1994
(in thousands of dollars)

	1993-94	1992-93
Disbursements		
Employment and Insurance Program		
Unemployment insurance benefits	17,596,268	19,126,948
Employment	1,665,216	1,662,654
Unemployment insurance	651,890	625,258
Unemployment insurance interest expense	449,795	30,605
CEC Management and joint services ..	202,626	186,070
Summer Employment Experience		
Development Program—Payments and refunds to provinces	708	307
Canadian Jobs Strategy Program—		
Payments and refunds to provinces	21	8
Canada-Quebec accord		421
Corporate Management and Services Program		
Corporate management and administration	354,304	336,071
Systems and procedures	41,536	40,464
Canada Employment and Immigration Advisory Council		189
Immigration Program		
Settlement	248,601	238,829
Selection, control and enforcement operations	113,455	146,350
Policy and management	96,565	92,127
International service	55,982	
Transportation and assistance loans issued to immigrants	10,205	7,669
Immigration Guarantee Fund—		
Refund and forfeitures	4,892	5,852
General security deposits	10	
Adjudication		6,941
	21,492,074	22,506,763

Canada Employment and Immigration Commission— Concluded

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994—Concluded

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE PERIOD ENDED MARCH 31, 1994—Concluded (in thousands of dollars)

	1993-94	1992-93
Receipts		
Unemployment insurance premiums	18,717,476	18,010,507
Unemployment insurance advances	747,000	2,335,000
Services and service fees	57,659	63,213
Annuity interest, etc.	51,181	54,001
Refund of previous years' expenditure	21,679	14,198
Transportation and assistance loans repayments	15,792	16,796
Immigration Guarantee Fund deposits	6,691	7,516
Net adjustment to the unemployment insurance administration cost	6,395	5,577
Unemployment insurance interest—Revenue	5,486	4,309
Proceeds from sales	402	
Return on investments	218	255
Privileges, licences and permits	198	117
General security deposits	56	110
Other revenues		
Government annuities surplus	1,832	2,679
Immigration fines and forfeitures	1,058	1,540
Unemployment insurance fines	1,257	1,395
Recovery of deportation expenses	390	591
Other	277	373
Summer Employment Experience Development Program deposits	708	300
Canada-Quebec accord		11
Canadian Jobs Strategy Program deposits		7
	19,635,755	20,518,495
Net cost of operations	1,856,319	1,988,268
Reconciliation to use of appropriations		
Net cost of operations	1,856,319	1,988,268
Revenue credited to non-tax revenue related to appropriations	84,970	84,361
Decrease in Transportation and assistance loans	5,587	9,127
From Annuities Account—Actuarial surplus	1,893	1,833
Increase in the Immigration Guarantee Fund	1,754	1,664
Increase in the General security deposits	46	110
Decrease in Canada-Quebec accord		(410)
Decrease in the Summer Employment Experience Development Program		(7)
Decrease in the Canadian Jobs Strategy Program	21	
Decrease in unpaid annuities	(42,797)	(42,297)
Increase in unemployment insurance deficit	113,749	(50,217)
Use of appropriations	2,021,542	1,992,432

Canadian Centre for Occupational Health and Safety

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Occupational Health and Safety in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Centre. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Audit Committee of the Centre.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Centre maintains a set of accounts which provides a centralized record of the Centre's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The Centre's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Centre maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Centre's assets. The Centre also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General, his role being to express an informed opinion as to whether the Centre's financial statement, considered in its entirety, presents fairly, in accordance with stated accounting policies, the Centre's financial transactions.

Approved by:

J. ARTHUR ST-AUBIN
President and Chief Executive Officer

BRIAN HUTCHINGS
Director of Finance

June 10, 1994

AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE FOR
OCCUPATIONAL HEALTH AND SAFETY
AND THE
MINISTER DESIGNATE OF HUMAN RESOURCES DEVELOPMENT

I have audited the statement of operations of the Canadian Centre for Occupational Health and Safety for the year ended March 31, 1994. This financial statement is the responsibility of the Centre's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Centre for the year ended March 31, 1994 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 10, 1994

Canadian Centre for Occupational Health and Safety— *Continued*

STATEMENT OF OPERATIONS **FOR THE YEAR ENDED MARCH 31, 1994**

	1994	1993
	\$	\$
Expenditure		
Operations		
Salaries and employee benefits	4,737,441	5,435,605
Professional and special services	574,873	672,225
Employee termination benefits	370,612	414,997
Accommodation	320,160	320,160
Transportation and communications	298,961	347,581
Information	268,141	286,813
Utilities, materials and supplies	196,487	179,881
Purchased repair and upkeep	115,253	124,776
Capital assets	92,980	111,502
Rentals	33,188	44,131
	<u>7,008,096</u>	<u>7,937,671</u>
Administration		
Salaries and employee benefits	217,124	212,630
Governors, executive board and committees	13,171	106,061
Travel	4,558	11,097
Professional and special services	4,011	37,112
Utilities, materials and supplies	1,343	4,057
	<u>240,207</u>	<u>370,957</u>
Total expenditure	7,248,303	8,308,628
Non-tax revenue credited to the vote		
(Note 3)	3,688,263	3,429,195
Net cost of operations (Note 5)	3,560,040	4,879,433

The accompanying notes are an integral part of this statement.

Approved by:

MICHAEL McDERMOTT
Chairman

J. ARTHUR ST-AUBIN
President and Chief Executive Officer

BRIAN HUTCHINGS
Director of Finance

NOTES TO THE STATEMENT OF OPERATIONS **MARCH 31, 1994**

1. Authority and purpose

The Centre was established in 1978 under the *Canadian Centre for Occupational Health and Safety Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. The Centre's operating expenditure is funded in part by its operating revenue and by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge by Government departments

Estimates of amounts of services provided without charge by Government departments are included in expenditure.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Centre contribute equally to the cost of the Plan. The Centre's contributions are charged to expenditure on a current basis.

(f) Adjustment of prior year's Payables at Year-End are recorded as revenue.

3. Non-tax revenue credited to the vote

	1994	1993
	\$	\$
Proceeds from sales:		
Subscription—CCINFOdisc	1,879,593	1,746,967
Subscription—Specialty discs	267,880	106,350
Single copy publications	56,323	68,871
Subscription—CCINFOLine	53,734	65,552
CCINFOTapes	28,168	10,487
Memberships	26,272	
Advertising at the Centre	200	3,862
	<u>2,312,170</u>	<u>2,002,089</u>
Cost recoveries:		
Technical services	729,618	758,682
Inquiries services	540,253	597,357
Travel expenses	88,553	66,422
Workshops		4,645
	<u>1,358,424</u>	<u>1,427,106</u>
Adjustment of prior year's Payables		
at Year-End	17,669	
	<u>3,688,263</u>	<u>3,429,195</u>

Canadian Centre for Occupational Health and Safety— Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994—Continued

4. Joint venture

On March 31, 1991 CCOHS entered into a contract with the Ontario Training Corporation (OTC) for 50 percent undivided interest in a joint venture to develop and market a compact disc training package addressing the hazards of chemicals in the workplace. The OTC's share of the cost of this contract amounted to \$540,000, to be paid by instalments. The total instalments received from OTC as of March 31, 1994, amounted to \$399,000. The remaining balance of \$141,000 of the contract is contingent on the ongoing updating and marketing of the product. On June 30, 1993 the OTC assigned all of its rights, title, interest and obligations under the agreement to Innovation Ontario Corporation (IOC).

The sales for the product have not met forecasted levels. As a result, the remaining \$141,000 stipulated in the agreement can not be expected until the sales increase to the levels stated in the agreement.

Revenues are to be shared as follows:

75 percent CCOHS—25 percent IOC for products sold by CCOHS

60 percent CCOHS—40 percent IOC for products sold by IOC

CCOHS sales began in December 1992. The total sales for the 1993-94 year were \$20,941 (\$14,000 in 1992-93) of which \$5,235 (\$3,500 in 1992-93) was forwarded to IOC.

Product ownership will revert to CCOHS no sooner than three years and when IOC has received revenue totalling one million dollars.

5. Parliamentary appropriation

	1994	1993
	\$	\$
Department of Labour—Vote 15	1,839,000	1,966,000
Department of Labour—Vote 15a		1,045,000
Department of Labour—Vote 15b	1,238,000	
Department of Labour—Vote 15c		1,599,000
Supplemented by Treasury Board— Vote 5	166,900	20,000
	3,243,900	4,630,000
Amount lapsed	1,351	84,727
Total use of appropriation	3,242,549	4,545,273
Add: services provided without charge by Government departments	335,160	334,160
Less: adjustment of prior year's Payables at Year-End	17,669	
Net cost of operations	3,560,040	4,879,433

6. Capital assets and accumulated amortization

The accounting policies of the Government of Canada do not require the capitalization of capital assets. However, internal controls are maintained to safeguard assets and they are amortized over their useful lives of five years using the straight-line method.

Capital assets at cost	March 31, 1993	Acquisi- tions	Disposal	March 31, 1994
	\$	\$	\$	\$
Computer equip- ment	3,722,327	83,649	570,358	3,235,618
Furniture and equipment	969,232	9,331		978,563
Leasehold improve- ments	632,719			632,719
Measuring equipment	2,673			2,673
	5,326,951	92,980	570,358	4,849,573
Accumulated amortization	March 31, 1993	Amortiza- tion	Disposal	March 31, 1994
	\$	\$	\$	\$
Computer equip- ment	3,242,250	269,614	570,358	2,941,506
Furniture and equipment	930,775	19,696		950,471
Leasehold improve- ments	632,719			632,719
Measuring equipment	1,070	535		1,605
	4,806,814	289,845	570,358	4,526,301

7. Accounts receivable

At year end, current accounts receivable from the sale of goods and services are as follows:

	March 31, 1994	March 31, 1993
	\$	\$
Outside parties	329,121	210,256
Government of Canada	25,591	54,486
	354,712	264,742

Canadian Centre for Occupational Health and Safety— Concluded

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994—Concluded

8. Liabilities

	March 31, 1994	March 31, 1993
	\$	\$
(a) Accounts payable		
Payables at Year-End	273,971	301,825
Payments on due date	164,860	69,106
	438,831	370,931
Accrued salaries	138,252	270,428
	577,083	641,359
(b) Other liabilities		
Vacation pay	263,511	311,806
Employee termination benefits	751,511	724,219
	1,015,022	1,036,025
(c) Prepayment on products		
Outside parties	119,331	69,276
Government departments	8,314	9,447
	127,645	78,723

The costs represented by the accounts payable and accrued salaries are reflected in the statement of operations.

The costs associated with other liabilities are not included in the statement of operations. These costs are recognized only when paid (see Note 2(a)).

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The employee termination benefits are calculated for all employees on the basis of two weeks' pay for the first complete year of continuous employment and one week pay for each additional complete year of continuous employment.

The prepayment on products represents cash received in advance of product delivery. The majority of cash received is for CCOHS' subscription products. These products are shipped in May 1994. These payments are recorded as revenues in the statement of operations.

9. Donations

In accordance with section 6(3) of its Act, the Centre has a cumulative total of \$75,795 at March 31, 1994 from donations. No donations were received in 1993-94. These funds are carried forward in a special account in the Consolidated Revenue Fund which does not lapse.

Canadian Polar Commission

MANAGEMENT REPORT

The accompanying financial statement of the Canadian Polar Commission has been prepared in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Commission.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 on a basis consistent with that of the preceding year. To fulfil its financial responsibility, the Commission maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement.

The Commission maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Commission's assets. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standard and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General of Canada, his role being to express an informed opinion as to whether the Commission's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Commission's financial transactions.

Approved by:

W. FRASER
Chairman

A. HALLER
Executive Officer

June 24, 1994

AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF THE
CANADIAN POLAR COMMISSION
AND THE
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

I have audited the statement of operations of the Canadian Polar Commission for the year ended March 31, 1994. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the operations of the Commission for the year ended March 31, 1994 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 24, 1994

Canadian Polar Commission—Concluded

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Expenditure		
Operations		
Travel and relocation	236,440	279,493
Professional and special services	233,903	270,405
Accommodation	77,694	65,355
Honoraria to board members	66,525	49,875
Printing and publishing	20,548	3,096
Contributions	16,600	42,000
Furniture and equipment	1,919	
Leasehold improvements		6,137
	653,629	716,361
Administration		
Salaries and employee benefits	381,619	344,128
Office expenses and equipment	21,519	21,910
Telephone and telecommunications	20,949	21,830
Materials and supplies	18,605	11,614
Postage and courier service	8,953	9,160
Advertising	8,054	8,879
	459,699	417,521
Cost of operations	1,113,328	1,133,882
Non-tax revenue		
Refund of previous years' expenditure		2,569
Net cost of operations (Note 3)	1,113,328	1,131,313

The accompanying notes are an integral part of this statement.

Approved by:

W. FRASER
Chairman

G. LOCK
Member

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED MARCH 31, 1994

1. Authority and purpose

The Canadian Polar Commission was established in 1991 by the *Canadian Polar Commission Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The Commission was established to promote and encourage the development and dissemination of knowledge of the polar regions; to monitor the state of polar knowledge in Canada and elsewhere; to enhance Canada's international polar profile; and to provide information about research relating to polar regions to Canadians and to Canadian organizations, institutions and associations. The Commission's operating expenditure is funded by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisition of capital assets are charged to operating expenditure in the year of purchase.

(c) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received, and are not deducted from expenditure.

3. Parliamentary appropriation

	1994	1993
	\$	\$
Indian Affairs and Northern Development Vote 50 (Vote 55 in 1993)	1,077,000	1,144,000
Lapsed	9,672	
Frozen allotment:		
Government-wide cost reduction		54,000
	1,067,328	1,090,000
Overexpenditure of frozen allotment		9,882
	1,067,328	1,099,882
Statutory contributions to employee benefit plans	46,000	34,000
Total use of appropriations	1,113,328	1,133,882
Less: non-tax revenue		2,569
Net cost of operations	1,113,328	1,131,313

Canadian Transportation Accident Investigation and Safety Board

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Transportation Accident Investigation and Safety Board (CTAISB) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with management.

This financial statement was prepared in accordance with the accounting policies set out in Note 2. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the CTAISB maintains a set of accounts which provides a centralized record of its financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The CTAISB's Corporate Services Branch develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The CTAISB maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard its assets. The CTAISB also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General, his role being to express an informed opinion as to whether the statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the CTAISB's financial transactions.

Approved by:

JOHN W. STANTS
Chairman

KEN JOHNSON
Executive Director

June 15, 1994

AUDITOR'S REPORT

TO THE CHAIRMAN OF CANADIAN TRANSPORTATION
ACCIDENT INVESTIGATION AND SAFETY BOARD
AND TO THE
PRESIDENT OF THE QUEEN'S PRIVY COUNCIL FOR CANADA

I have audited the statement of operations of the Canadian Transportation Accident Investigation and Safety Board for the year ended March 31, 1994. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1994 in accordance with the accounting policies set out in Note 2 to the financial statement.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 10, 1994

Canadian Transportation Accident Investigation and Safety Board—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1994

	1993-94	1992-93
	\$	\$
Expenditure		
Board		
Personnel	687,037	642,748
Transportation and communications	58,981	71,580
Accommodation	40,751	50,544
Professional and special services	10,282	20,877
Other	3,320	4,837
	800,371	790,586
Operations		
Personnel	15,380,506	14,949,873
Professional and special services	2,400,907	1,999,831
Accommodation	1,563,154	2,136,601
Transportation and communications	1,479,267	1,376,154
Construction and/or acquisition of machinery and equipment	804,107	896,584
Utilities, materials and supplies	485,441	521,018
Purchased repair and upkeep	447,644	398,844
Information	283,043	285,235
Rentals	75,842	85,319
Other	1,334	8,610
	22,921,245	22,658,069
Administration		
Personnel	3,701,986	3,585,640
Professional and special services	493,235	564,837
Purchased repair and upkeep	344,367	111,453
Transportation and communications	343,698	361,943
Accommodation	291,231	325,253
Construction and/or acquisition of machinery and equipment	198,267	409,901
Utilities, materials and supplies	147,295	133,984
Information	47,949	79,496
Rentals	33,771	31,035
Other	161	445
	5,601,960	5,603,987
Total cost of operations	29,323,576	29,052,642
Non-tax revenue		
Refunds of previous years' expenditure	41,324	133,149
Proceeds from sales	16,734	272
Services and service fees	4,335	3,669
	62,393	137,090
Net cost of operations (Note 3)	29,261,183	28,915,552

The accompanying notes are an integral part of this statement.

Approved by:

JOHN W. STANTS
Chairman

KEN JOHNSON
Executive Director

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994

1. Authority and purpose

The Canadian Transportation Accident Investigation and Safety Board (CTAISB) was established in 1990 under the *Canadian Transportation Accident Investigation and Safety Board Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Board is to advance transportation safety. The primary purpose of the Board's investigations is accident prevention. It seeks to identify safety deficiencies in transportation occurrences and to make recommendations designed to eliminate or reduce any such safety deficiencies. In addition to investigations and public inquiries into specific occurrences, the Board may conduct studies into more general matters pertaining to transportation safety. The CTAISB has the exclusive authority to make findings as to causes and contributing factors when it investigates a transportation occurrence. The Board's operating expenditures are funded by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure is recorded on an accrual basis, with the exception of termination benefits and vacation pay which are recorded on a cash basis.

(b) Revenue recognition

Revenue is recorded on a cash receipts basis.

(c) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(d) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(e) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditure.

3. Parliamentary appropriation

	1993-94	1992-93
	\$	\$
Privy Council Vote 15	25,084,000	24,984,000
Lapsed	618,128	883,304
	24,465,872	24,100,696
Statutory contributions to employees benefit plans	2,282,000	1,805,000
Use of appropriation	26,747,872	25,905,696
Add: services provided without charge by Government departments (Note 4)	2,575,704	3,146,946
Deduct: non-tax revenue	62,393	137,090
Net cost of operations	29,261,183	28,915,552

Canadian Transportation Accident Investigation and Safety Board—Concluded

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994—Concluded

4. Services provided without charge by Government departments

	1993-94	1992-93
	\$	\$
Public Works and Government Services		
Canada		
- accommodation and accommodation		
alteration	1,895,136	2,512,398
- administration of cheque issue and		
Personnel Management System	31,000	28,000
Treasury Board (employer's share of health		
insurance premiums)	605,568	559,548
Human Resources Development Canada		
administration of workers'		
compensation)	44,000	47,000
	<u>2,575,704</u>	<u>3,146,946</u>

5. Contingent liability

A claim in the amount of \$4,000,000 has been filed, naming the Canadian Transportation Accident Investigation and Safety Board as one of the defendants; this claim relates to a foreign accident to which the CTAISB provided investigative support. It is the opinion of management that this claim, with respect to the allegations against the Board, will not result in any material liabilities to the Crown.

Director of Soldier Settlement

THE DIRECTOR OF SOLDIER SETTLEMENT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE PUBLIC ACCOUNTS.

Director, Veterans' Land Act

THE *DIRECTOR, VETERANS' LAND ACT* IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE PUBLIC ACCOUNTS.

Fisheries Prices Support Board

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Fisheries Prices Support Board in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Board.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. To fulfil this reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Board's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The Board's administration service group, made up of Department of Fisheries and Oceans staff, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. This group maintains systems of financial management and internal control at appropriate costs. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. The Board also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General, who has expressed the opinion that such financial statement presents fairly, in accordance with stated accounting policies, the Board's results of operations for the year ended March 31, 1994.

Approved by:

J. FITZGIBBON
Executive Director

M. SANTILLI
Program Officer

June 16, 1994

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE FISHERIES PRICES SUPPORT BOARD
AND THE
MINISTER OF FISHERIES AND OCEANS

I have audited the statement of operations of the Fisheries Prices Support Board for the year ended March 31, 1994. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1994 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 10, 1994

Fisheries Prices Support Board—Concluded

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Administrative services provided without charge by the Department of Fisheries and Oceans (Note 3)	149,895	166,365
Cost of operations financed from the Consolidated Revenue Fund	149,895	166,365

The accompanying notes are an integral part of this financial statement.

Approved by the Board:

F. MORRISSEY JOHNSON

Chairman

NOTES TO THE FINANCIAL STATEMENT
MARCH 31, 1994

1. Authority, objectives and operations

The Board was established in 1944 under the *Fisheries Prices Support Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. As authorized by the Governor in Council, the Board is empowered to purchase fishery products for its own account and to make deficiency payments to producers of such products. The *Fisheries Prices Support Act* requires that the Board, in establishing purchase prices and in determining the rate at which deficiency payments are to be made, endeavours to secure a fair relationship between the returns from fisheries and those from other occupations. The Board operates through offices of the Department of Fisheries and Oceans, with departmental staff performing administrative functions of the Board.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

The financial statement is prepared using the accrual basis of accounting.

Administrative services provided without charge by the Department of Fisheries and Oceans are included in the cost of operations.

The Board has an agency relationship with the Canadian International Development Agency (CIDA) for the procurement of canned mackerel. Due to the nature of this relationship, the Board carries out the transactions on CIDA's behalf and for CIDA's use and thus, does not hold lawful possession of the goods. As such, no revenues and expenses are recognized in the statement of operations in relation to this agency arrangement with CIDA.

3. Administrative services provided without charge by the Department of Fisheries and Oceans

	1994	1993
	\$	\$
Salaries	140,822	159,256
Travel and honoraria	6,760	3,869
Other	2,313	3,240
	149,895	166,365

4. Canned Mackerel Program

The Canned Mackerel Program was funded in its entirety by an advance from the Canadian International Development Agency (CIDA). CIDA provided an advance of \$3,000,000 (\$4,198,400 in 1992-93), the Board paid \$2,987,488 (\$4,088,591 in 1992-93) for the acquisition, storage and delivery of the mackerel, the balance of \$12,512 (\$109,809 in 1992-93) was returned to CIDA.

Medical Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Medical Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in this financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a detailed record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The Council's Finance Branch develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. The Council also seeks to assure the objectivity and integrity of data in this financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate division of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General of Canada, his role being to express an informed opinion as to whether the Council's financial statement, considered in its entirety, presents fairly, in accordance with stated accounting policies, the Council's financial transactions.

Approved by:

I. SHUGART

Executive Director

GUY D'ALOISIO

Director, Finance

June 24, 1994

AUDITOR'S REPORT

TO THE MEDICAL RESEARCH COUNCIL
AND THE
MINISTER DESIGNATE OF HEALTH

I have audited the statement of operations of the Medical Research Council for the year ended March 31, 1994. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1994 in accordance with the accounting policies set out in the Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 24, 1994

Medical Research Council—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994
(in thousands of dollars)

	1994	1993
Expenditure		
Grants and scholarships (see Schedule)		
Grants	150,837	148,803
Multi-disciplinary	30,709	31,942
Salary support	22,745	21,491
Research training	24,802	25,928
Travel and exchange	382	968
Other activities	3,016	3,547
Networks of centres of excellence	16,494	16,593
Human Genome Program	2,303	53
	251,288	249,325
Operations		
Salaries and employee benefits	2,751	2,752
Employee termination benefits	27	9
Travel (Note 4)	1,297	1,038
Professional and special services	483	732
Accommodation	306	269
Publications	225	339
Communications	224	218
Furniture and equipment	208	179
Equipment repair and maintenance	164	115
Materials and supplies	155	102
	5,840	5,753
Administration		
Salaries and employee benefits	1,033	1,108
Employee termination benefits	13	70
Professional and special services	173	111
Accommodation	132	144
Travel (Note 4)	126	23
Publications	91	88
Communications	84	88
Furniture and equipment	78	72
Equipment repair and maintenance	62	46
Materials and supplies	58	41
	1,850	1,791
	258,978	256,869
Non-tax revenue		
Refunds of previous years' expenditure	516	678
Net cost of operations (Note 3)	258,462	256,191

The accompanying notes and schedule are an integral part of this statement.

Approved by the Council:

HENRY G. FRIESEN, M.D.
President

Approved by Management:

I. SHUGART
Executive Director

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1994

1. Authority and purpose

The Medical Research Council was established in 1969 by the *Medical Research Council Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services. The Council's operating and grants expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants and scholarships are charged to expenditure when disbursed. All operating expenditure is recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(e) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Contributions by the Council are charged to expenditure on a current basis.

Medical Research Council—Continued

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1994—Concluded

3. Parliamentary appropriations

	1994	1993
	(in thousands of dollars)	
Department of Health		
Vote 45—Grants	251,329	249,329
Lapsed	41	4
	251,288	249,325
Vote 40—Operating expenditure	6,984	6,652
Lapsed	314	
	6,670	6,652
Statutory contributions to employee benefit plans	461	348
Statutory spending of proceeds from disposal of surplus Crown assets	1	
Statutory collection agency fees		3
Total use of appropriations	258,420	256,328
Add: services provided without charge by Government departments	558	541
Less: non-tax revenue	516	678
Net cost of operations	258,462	256,191

4. Travel

Expenditure for travel charged to operations is related to the peer review process and was incurred by the members of 25 grant committees, 18 award committees and the staff of the Council to meet, assess and rate grant and award applications. In addition, travel expenditure incurred by the Council, its executive and standing committees and other non-staff advisory personnel is also charged to operations.

Expenditure for travel charged to administration is for the general support of the Council's administrative activities and includes meetings of ad hoc advisory groups established to study specific issues for the Council. Details are as follows:

	1994	1993
	(in thousands of dollars)	
Operations:		
Grant committees	566	533
Award committees	115	108
Council/Executive	51	55
Strategic plan/Advisory Committees	279	108
Standing committees	7	8
Human Genome Program	91	35
Other non-staff	28	34
Staff	161	157
	1,298	1,038
Administration:		
Advisory groups	77	2
Staff	49	21
	126	23

All members of the Council and the committees listed above serve without remuneration. Only their travel expenses are reimbursed by the Council.

5. Trust funds

As provided for in section 4(3) of the *Medical Research Council Act*, the Council administers a number of trust funds separately from the activities funded through parliamentary appropriations. The purpose and accounting for these funds is described below. The balance of these funds is represented by deposit with the Receiver General for Canada.

- (a) In 1974, the Council received \$75,000 from an anonymous donor to establish a fund. The interest received is used for the payment of grants for research in the fields of dyskinesia and torticollis. Other donations received in prior years not earmarked for specific projects have also been credited to this fund.
- (b) A fund was established to record donations and contributions received from organizations and individuals for biomedical research. When the Council receives such monies, they are placed in trust and disbursed in accordance with agreements between the contributor and the Council.

The transactions relating to these two funds are as follows:

	Dyskinesia and Torticollis		Donations for Biomedical Research	
	1994	1993	1994	1993
	\$	\$	\$	\$
Balance, beginning of year	81,581	92,977	340,871	706,624
Add: donations received			2,187,488	480,164
interest received	3,196	4,604	27,991	24,862
Less: grants paid	4,242	16,000	1,060,597	870,779
Balance, end of year	80,535	81,581	1,495,753	340,871

6. Commitments

The Council is committed to disburse grants and scholarships in future years subject to the provision of funds by Parliament. Future year commitments are as follows:

	1994	1993
	(in thousands of dollars)	
Year of payment		
1993-94		228,044
1994-95	227,868	156,665
1995-96	160,154	89,595
1996-97	96,575	39,760
1997-98	41,690	18,596
1998-99	25,801	3,534
1999-2000	2,420	
	554,508	536,194

7. Comparative figures

Certain of the 1993 comparative figures have been reclassified to conform with the presentation adopted in 1994.

Medical Research Council—Concluded
**SCHEDULE OF GRANTS AND SCHOLARSHIPS
FOR THE YEAR ENDED MARCH 31, 1994**
(in thousands of dollars)

	1994	1993
Grants		
Operating	135,102	134,865
Maintenance	2,932	3,170
Equipment	5,223	2,621
Special projects	1,999	3,076
University-Industry grants	5,581	5,071
	150,837	148,803
Multi-Disciplinary		
MRC groups	14,277	14,065
Program grants	15,024	15,887
Development grants	1,408	1,990
	30,709	31,942
Salary support		
MRC groups	3,589	3,136
Development grants	3,110	3,241
Career investors	2,606	2,940
MRC scientists	3,092	2,862
Scholarships	8,681	8,360
Clinician scientists 2	949	276
University-Industry salary support	718	676
	22,745	21,491
Research training		
Clinician scientists 1	1,207	1,287
Centennial fellowships	743	758
Fellowships	14,465	15,543
Dental fellowships	333	358
Studentships	6,229	6,216
Farquharson research scholarships	1,046	1,050
University-Industry training awards	779	716
	24,802	25,928
Travel and exchange		
Visiting scientists and professorships	252	788
Travel grants, symposia and workshops	130	180
	382	968
Other activities		
General research grants	1,125	1,850
President's fund	234	94
Other grants	1,657	1,603
	3,016	3,547
All core programs	232,491	232,679
Networks of centres of excellence	16,494	16,593
Human Genome Program	2,303	53
	251,288	249,325

National Battlefields Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Battlefields Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control.

This financial statement was prepared according to the accounting policies set out in Note 2 on a basis consistent with that of the preceding period. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility management maintains a system of internal control to assure that the financial information is reliable and the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in this financial statement, unless indicated otherwise. The Corporation also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General performed an audit on the financial statement for the year ended March 31, 1994 according to generally accepted auditing standards, his role being to express an informed opinion to see if the financial statement presents fairly the results of operations of the National Battlefields Commission for this period.

The opinion of the Auditor General is attached.

Approved by:

J. VILLENEUVE
Chairman

M. LEULLIER
Secretary

June 17, 1994

AUDITOR'S REPORT

TO THE MINISTER DESIGNATE OF CANADIAN HERITAGE

I have audited the statement of operations of the National Battlefields Commission for the year ended March 31, 1994. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Commission for the year ended March 31, 1994 in accordance with the accounting policies set out in Note 2 to the statement of operations.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 10, 1994

National Battlefields Commission—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Expenditures		
Ex-gratia payments (Note 3)	2,392,549	2,392,549
Operations		
Salaries and benefits	1,077,939	1,057,321
Severance pay	8,847	
Capital assets (Note 4)	407,167	1,777,362
Professional services	352,593	297,973
Utilities, materials and supplies	219,876	220,185
Maintenance	189,310	190,469
Rentals	48,317	68,858
Information	48,103	56,557
Transportation and communications	39,801	50,227
	2,391,953	3,718,952
Administration		
Salaries and benefits	308,940	321,992
Professional services	103,335	201,805
Accounting services provided without charge by a Government department	5,460	5,300
Compensation for damage claims	3,709	750
	421,444	529,847
Total expenditures	5,205,946	6,641,348
Non-tax revenues		
Parking (Note 5)	120,364	92,687
Fines and penalties	12,470	24,320
Miscellaneous	8,143	1,686
	140,977	118,693
Net cost of operations (Note 6)	5,064,969	6,522,655

The accompanying notes are an integral part of this statement.

Approved by management:

M. LEULLIER
Secretary

Approved by the Commission:

J. VILLENEUVE
Chairman

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1994

1. Authority and objectives

The Commission was established in 1908 under an *Act respecting the National Battlefields at Quebec* for the purpose of acquiring, preserving and developing a historic battlefield park at Quebec.

The Commission is a departmental corporation named in Schedule II to the *Financial Administration Act*.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

- Expenditures are recorded on an accrual basis, except for employee termination benefits and annual leaves which are accounted on a cash basis.
- Acquisitions of capital assets, supplies and small tools are charged to operating expenditures in the year of purchase.
- Expenditures include estimated amounts for services provided without charge by a Government department.
- Revenues are recorded on a cash basis.
- Contributions to the Superannuation plan administered by the Government of Canada, in respect of current and admissible past services, are charged to expenditures when paid. All employees of the Commission participate in this plan. The employees and the Commission contribute equally to the cost of the plan. The contributions represent the total liability of the Commission under the plan.

3. Ex-gratia payments

The Treasury Board approved ex-gratia payments, not exceeding in aggregate \$9,600,000, to be made in four equal annual instalments from 1992-93 to 1995-96. These payments relate to the municipal and school taxes for the years 1986 to 1991 for the National Battlefields Park, for which there were no grants in lieu of taxes to the cities of Quebec and Sillery. These ex-gratia payments are subject to regulations and procedures applicable to grants made pursuant to the *Municipal Grants Act*. Since 1992, grants in lieu of taxes are paid by the Department of Public Works and Government Services.

4. Capital assets

The cost of capital assets under the responsibility of the Commission is as follows:

	March 31, 1993	Additions	Disposals	March 31, 1994
	\$	\$	\$	\$
Land	724,710			724,710
Roadways, driveways and landscaping	1,358,776	13,373	174,017	1,198,132
Parking lots	350,715			350,715
Buildings	649,365	157,965	92,611	714,719
Martello Towers ...	1,476,738	279,252		1,755,990
Interpretation centre at the Musée du Québec	974,829			974,829
Equipment	1,291,054	18,863	43,783	1,266,134
	6,826,187	469,453	310,411	6,985,229
Financed by parliamentary appropriation ...	6,781,874	407,167	310,411	6,878,630
Financed by Trust Fund (Note 7)	44,313	62,286		106,599
	6,826,187	469,453	310,411	6,985,229

National Battlefields Commission—Concluded

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1994—Concluded

5. Parking revenues

Friends of the Plains of Abraham Inc., of which two members of the board of directors are also commissioners of the Commission, manages a parking lot under a concession granted by the Commission. For the year ended March 31, 1994, the Commission received \$120,364 (\$92,687 in 1993). It used these revenues for the purpose of its program, in accordance with section 29.1(1) of the *Financial Administration Act* (FAA).

6. Parliamentary appropriation

	1994	1993
	\$	\$
National Battlefields Commission		
Vote 30—Program expenditures	4,907,000	6,584,000
Cancelled	1,070	80,952
	4,905,930	6,503,048
Statutory—Contributions to employee benefit plans	171,000	133,000
Spending of parking revenues in accordance with section 29.1(1) of the FAA	120,364	
Spending of proceeds from the disposal of Crown assets surplus	3,192	
Total use of appropriations	5,200,486	6,636,048
Add: services provided without charge by a Government department	5,460	5,300
Less: non-tax revenues	(140,977)	(118,693)
Net cost of operations	5,064,969	6,522,655

7. National Battlefields Trust Fund

When the National Battlefields Commission was created, an account was established for the receipt of moneys from individuals, municipal corporations, provincial governments and others for the purpose of acquiring and preserving the great historic battlefields at Quebec. Since September 1984, the Trust Fund is governed by the new subsection 9.1 of the *Act respecting the National Battlefields at Quebec* which authorizes such amounts to be expended for the purpose for which such money was given to the Commission.

	1994	1993
	\$	\$
Receipts		
Donations	17,034	6,205
Interest	6,168	11,275
	23,202	17,480
Disbursements		
Capital assets (Note 4)	62,286	44,313
Excess of disbursements over receipts	(39,084)	(26,833)
Balance at the beginning of the year	182,483	209,316
Balance at year end, deposited with Receiver General for Canada	143,399	182,483

8. Contractual commitments

The Commission has entered into an agreement with the City of Quebec to foster dialogue and collaboration between the two in order to develop projects for the benefit of population of the City of Quebec and visitors. Pursuant to this agreement, the Commission is committed, among other things, to participate in the financing of projects for a minimum of \$1,588,000.

The Commission is also committed, pursuant to a lease agreement, to provide horticultural, operational and security services in exchange for space used for its Interpretation Center at the Musée du Québec. The initial value of the lease, subject to annual revision, is \$87,522. The lease is for 15 years from April 1, 1991.

In the normal course of its operations, the Commission entered into various operating leases. The resulting annual payments, including those for the renewal option year, aggregate \$128,327 for the next three years.

9. Contingent liability

Following a fatal accident which occurred on its land during the 1991 St-Jean Baptiste Day celebrations, a claim in the amount of \$900,000 was filed against the Commission. In the opinion of management, the likelihood and extent of liability cannot presently be determined.

Any payment by the Commission as a result of this issue will be charged to operations in the year of settlement.

National Research Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Research Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

This financial statement was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in this financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfil its reporting responsibility, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in the financial statement, unless indicated otherwise.

The Corporation's Finance and Information Management Services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and to safeguard the Corporation's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The National Research Council, under the Finance and Information Management Services Branch, operates a variety of proven corporate accounting and reporting systems. This past year saw improvements in a number of areas. The NRC's Accounts Receivable System was upgraded and is now operating in a more modern and stable computing environment. As well, further steps were taken as part of the planned replacement by 1996 of the Corporation's current financial control system, FINCON. A short list of potential replacement systems has been compiled. Work on preparation for field trials in May, 1994 of one such system, CDFS, is nearing completion.

M. K. PAWLOWSKI
Senior financial officer
J. G. SÉGUIN
Senior full-time financial officer
June 30, 1994

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Expenditure		
Grants and contributions		
Grants		
Grants to municipalities in accordance with the <i>Municipal Grants Act</i>	4,240,000	4,040,000
International affiliations	786,693	819,585
	5,026,693	4,859,585
Contributions		
Assistance to industry	68,326,946	67,615,567
TRIUMF project	30,322,000	31,260,000
The Gemini telescopes	6,287,213	3,742,200
Canada-France-Hawaii Telescope Corporation	3,372,955	3,054,791
James Clerk Maxwell Telescope	2,960,575	2,315,030
Biotechnology Research Program	1,005,014	1,707,155
Other	78,000	1,054,150
Queen's University—Sudbury Neutrino Observatory		1,916,080
	117,379,396	117,524,558
Capital		
Minor capital expenditures	27,864,731	32,212,393
Major Capital Replacement Program	8,551,536	9,742,761
Other	16,409,409	7,827,997
	52,825,676	49,783,151
Operations		
Salaries and employee benefits	163,538,180	155,030,310
Termination benefits	2,260,131	1,114,384
Utilities, materials and supplies	39,019,693	40,219,614
Rentals	34,958,591	34,164,097
Professional and special services	16,860,300	15,836,156
Transportation and communications	11,645,756	12,003,701
Information	5,465,899	5,939,847
Other	38,314	120,948
Interest expenditure	9,791	1,324
	273,796,655	264,430,381
Administration		
Salaries and employee benefits	31,415,831	31,376,835
Termination benefits	963,448	516,424
Utilities, materials and supplies	12,722,108	11,442,244
Professional and special services	8,998,959	7,713,839
Transportation and communications	4,455,406	4,015,824
Rentals	1,740,266	1,690,345
Information	24,679	39,624
Other	20,192	52,494
Interest expenditure	5,976	13,579
	60,346,865	56,861,208
	504,348,592	488,599,298

National Research Council of Canada—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994—Concluded

	1994	1993
	\$	\$
Revenue		
Revenue credited to the vote		
Service fees	22,623,951	19,827,374
Sales of publications	6,828,504	6,107,099
Other	4,588,597	3,045,466
	34,041,052	28,979,939
Non-tax revenue		
Refund of previous years		
expenditures	903,144	1,188,473
Other	1,640,800	12,595
Proceeds from the Disposal of		
Surplus Crown Assets	191,215	
	36,776,211	30,181,007
Net cost of operations	467,572,381	458,418,291

The accompanying notes are an integral part of this financial statement.

*Amends reporting in previous year's Public Accounts.

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1994

1. Authority and purpose

The National Research Council of Canada was established under the *National Research Council Act* 1966-67 and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of the Council are to create, acquire and promote the application of scientific and

engineering knowledge to meet Canadian needs for economic, regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development. The Council's operating, capital and grant expenditures are funded through budgetary lapsing appropriations and revenue credited to the vote. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on a cash receipts basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refund of previous years' expenditure

Refund of previous years' expenditure are recorded as revenue when received and are not deducted from expenditures.

3. Parliamentary appropriations

	1994		1993	
	Gross	Credits	Net	Net
	\$	\$	\$	\$
Vote 50	280,146,052	31,691,052	248,455,000	243,630,000
Lapsed	4,081,110		4,081,110	480,350
	276,064,942	31,691,052	244,373,890	243,149,650
Vote 55	52,743,000	2,350,000	50,393,000	45,837,000
Lapsed	11,810		11,810	2,849
	52,731,190	2,350,000	50,381,190	45,834,151
Vote 60	117,571,003		117,571,003	121,427,001
Lapsed	191,607		191,607	3,902,443
	117,379,396		117,379,396	117,524,558
Statutory contributions to employee benefits	21,277,000		21,277,000	17,129,000
Statutory proceeds from disposal of				
surplus Crown Assets	191,214		191,214	
Available for use in future years	25,000		25,000	
Lapsed	12,150		12,150	
	154,064		154,064	
Total use of appropriations	467,606,592	34,041,052	433,565,540	423,637,359
Add: services provided without charge by the Council				
and other Government departments	36,742,000		36,742,000	35,982,000
Less: non-tax revenue		2,735,159	2,735,159	1,201,068
Net cost of operations	504,348,592	36,776,211	467,572,381	458,418,291

National Research Council of Canada—Concluded**NOTES TO THE STATEMENT OF OPERATIONS****MARCH 31, 1994—Concluded****4. Accounts receivable**

At year end, accounts receivable from the provision of services and sales of publications are as follows:

	1994	1993
	\$	\$
Current:		
Outside parties	4,245,937	4,312,584
Government of Canada	12,854	24,714
	<u>4,258,791</u>	<u>4,337,298</u>

5. Trust accounts

The Council keeps in trust monies received from organizations to cover expenditures made on their behalf.

	1994	1993
	\$	\$
Balance, beginning of year	7,228,163	5,691,032
Payments made	7,550,216	3,780,023
Monies received	9,499,426	5,317,154
Balance, end of year	<u>9,177,373</u>	<u>7,228,163</u>

6. Contingent liabilities

In connection with its operations, the Council is a defendant in certain cases of litigation. It is estimated that pending and threatened litigation amount to \$12,940,000.

7. Contractual obligations

The Corporation has commenced capital expenditure programs aggregating \$7,492,000 in 1994-95; \$4,520,000 in 1995-96 and \$4,620,000 in 1996-97 for the modernization and extension to its laboratories and modernization of its equipment. To March 31, 1994 the Corporation has spent \$8,544,000 on the programs.

Natural Sciences and Engineering Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Natural Sciences and Engineering Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement unless indicated otherwise.

The Council's Directorate of Corporate Systems and Services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General, his role being to express an informed opinion as to whether the Council's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

PATRICIA SAUVÉ-McCUAN
Comptroller
(Senior full-time financial officer)

A. MOLINO
Director General of Corporate Systems and Services and Treasurer
(Senior financial officer)

June 24, 1994

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND
ENGINEERING RESEARCH COUNCIL
AND THE
MINISTER DESIGNATE OF INDUSTRY

I have audited the statement of operations of the Natural Sciences and Engineering Research Council for the year ended March 31, 1994. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1994 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 24, 1994

Natural Sciences and Engineering Research Council— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Grants and scholarships (Schedule I)		
Grants	365,760,814	369,014,450
Scholarships and fellowships	78,149,020	76,416,844
Networks of centres of excellence	32,815,166	37,255,706
	476,725,000	482,687,000
Operating		
Salaries and termination benefits	8,665,549	8,366,077
Employee benefits	1,020,000	844,000
Transportation and communications	2,780,605	2,477,074
Professional and special services	2,420,666	2,558,726
Construction or acquisition of machinery and equipment	1,306,514	633,704
Rentals	802,158	591,072
Information	617,285	667,756
Utilities, materials and supplies	430,545	233,225
Purchased repair and upkeep	94,370	188,812
	18,137,692	16,560,446
Accommodation, administrative or other services provided without charge by Government departments and agencies	1,521,286	1,673,927
	19,658,978	18,234,373
Total expenditures	496,383,978	500,921,373
Non-tax revenue	60,265	195,747
Net cost of operations (Note 3)	496,323,713	500,725,626

P. MORAND

President

A. MOLINO

Director General of Corporate Systems and Services and Treasurer

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994

1. Authority and objective

The Council was established in 1978 by the *Natural Sciences and Engineering Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. Its objective is to promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering. The Council's grants and scholarships and operating expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follow:

(a) Expenditure recognition

Grants, scholarships, termination benefits and vacation pay are recorded on a cash basis. All other expenditure is recorded on the accrual basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge

Estimates of amounts for services provided without charge by Government departments and agencies are included in expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure. These funds are remitted to the Receiver General for Canada.

(e) Contributions to the Public Service Superannuation Plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Council. Contributions with respect to current service are expensed in the current year. Contributions with respect to past service benefits are expensed when paid, generally over the remaining service lives of the employees.

Natural Sciences and Engineering Research Council— Continued

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1994—*Concluded*

3. Parliamentary appropriations

	1994	1993
	\$	\$
Industry Canada		
Operating expenditures: Vote 65	17,580,000	16,857,001
Lapsed	462,308	1,140,555
	17,117,692	15,716,446
Grants: Vote 70	476,725,000	482,687,000
Lapsed		
	476,725,000	482,687,000
Statutory contributions to employee benefit plans	1,020,000	844,000
Total use of appropriations	494,862,692	499,247,446
Add: services provided without charge by Government departments and agencies	1,521,286	1,673,927
Less: non-tax revenue	60,265	195,747
Net cost of operations	496,323,713	500,725,626

4. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government

Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of Government departments and agencies and organizations outside the Government, which are not included in the statement of operations, are detailed in Schedule II. Most of these disbursements are made by the Council from funds entrusted to it by Government departments and agencies during the year.

The Council held in trust for two organizations outside the Government (NATO and AECL) grants and scholarships funds.

	1994	1993
	\$	\$
Balance, beginning of year	437,141	401,403
Funds received	646,532	584,700
Interest received	14,560	24,982
	1,098,233	1,011,085
Less: disbursements (Schedule II)	614,840	573,944
Balance, end of year, represented by deposit with Receiver General for Canada	483,393	437,141

5. Gifts, donations and bequests

A Donation Trust Fund in the Consolidated Revenue Fund was established by the *Natural Sciences and Engineering Research Council Act*, 1978. This account records monies, securities or other property received by way of gift, bequest or otherwise as approved by the Council. Donations are received and funds are paid out subject to the terms upon which such monies are given, bequested or otherwise made available to the Council. The year-end balance represented by deposit with Receiver General for Canada is \$ 1,100. There was no activity during the current year.

6. Transfer of grants

Funds returned to the Natural Sciences and Engineering Research Council when a researcher changes university and then reissued to the researcher's new university.

	1994	1993
	\$	\$
Balance, beginning of year		11,500
Funds received	303,077	395,323
Less: disbursements	292,774	406,823
Balance, end of year, represented by deposit with Receiver General for Canada	10,303	

7. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in the current year.

Natural Sciences and Engineering Research Council— Concluded

SCHEDULE OF GRANTS AND SCHOLARSHIPS FOR THE YEAR ENDED MARCH 31, 1994

SCHEDULE I

	1994	1993
	\$	\$
Grants		
Research grants (operating)	200,494,668	198,315,500
Strategic grants	47,166,562	45,255,606
Research partnerships programs	40,969,254	42,330,000
Equipment grants	32,619,908	45,153,162
Collaborative research initiatives	18,095,160	11,559,250
Infrastructure grants	15,274,094	14,799,885
General research grants	7,036,000	7,036,000
Other general support	2,713,873	3,135,741
International programs	1,391,295	1,429,306
	365,760,814	369,014,450
Scholarships and fellowships		
Postgraduate scholarships	46,379,441	43,963,838
Research fellowships	22,515,902	23,112,172
Undergraduate research awards	8,998,445	9,078,647
Miscellaneous student awards	255,232	262,187
	78,149,020	76,416,844
Networks of centres of excellence	32,815,166	37,255,706
	476,725,000	482,687,000

SCHEDULE OF GRANTS, SCHOLARSHIPS AND OTHER EXPENDITURES ADMINISTERED AND DISBURSED FOR GOVERNMENT DEPARTMENTS AND AGENCIES AND ORGANIZATIONS OUTSIDE THE GOVERNMENT FOR THE YEAR ENDED MARCH 31, 1994

SCHEDULE II

	1994	1993
	\$	\$
Visiting fellowships		
Energy, Mines and Resources Canada	1,934,041	1,794,192
Agriculture Canada	1,840,928	1,336,876
Environment Canada	1,024,602	762,500
National Research Council of Canada	833,634	675,156
Fisheries and Oceans	769,201	928,874
Health and Welfare Canada	710,691	435,667
Canadian Forest Service	520,155	389,848
National Defence	332,436	256,490
Communications Canada	89,016	28,984
Canadian Space Agency	79,278	90,479
Atomic Energy of Canada Limited	67,702	38,874
	8,201,684	6,737,940
Research Partnerships Programs		
R & D grants		
Agriculture Canada	844,323	986,873
Forestry Canada	495,881	465,530
Environment Canada		249,999
	1,340,204	1,702,402
NATO science fellowships		
North Atlantic Treaty Organization	547,138	535,070
Industrial research chairs		
Environment Canada	259,951	332,413
Japan science and technology Fund		
Foreign Affairs	568,514	477,206
CIDA/NSERC research associateships		
Canadian International Development		
Agency	168,779	127,013
Research Development Program		
Energy, Mines and Resources Canada		30,000
	11,086,270	9,942,044

Social Sciences and Humanities Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Social Sciences and Humanities Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statements rests with the management of the Council. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by Council members.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The Council's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General, his role being to express an informed opinion as to whether the Council's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

MONTAGUE DOYLE

*Director General, Administration
Financial and Administrative Services*

July 12, 1994

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL
AND THE
MINISTER DESIGNATE OF INDUSTRY

I have audited the statement of operations of the Social Sciences and Humanities Research Council for the year ended March 31, 1994. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1994 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 20, 1994

Social Sciences and Humanities Research Council—

Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994
(in thousands of dollars)

	1994	1993
Expenditure		
Grants (Note 3)		
Research grants	46,747	48,621
Fellowships	29,658	28,045
Strategic grants	10,370	10,656
Research communication grants	6,118	6,407
International relations grants	476	770
Special grants	392	279
Negotiated grants	64	59
"Jules and Gabrielle Léger" fellowship		50
	93,825	94,887
Operations		
Salaries and employee benefits	4,370	4,375
Employee termination benefits	15	24
Accommodation	756	669
Professional and special services	442	679
Expenditure for Council and its committees	364	446
Communications and travel	192	234
Advertising and publication	181	174
Acquisition of office furniture and equipment	163	241
Material and supplies	137	135
Rental of facilities and equipment	114	107
Postage and freight	88	132
Repairs and maintenance	45	83
Program evaluation		1
	6,867	7,300
Administration		
Salaries and employee benefits	1,633	1,540
Employee termination benefits	19	91
Accommodation	279	247
Professional and special services	242	298
Acquisition of office furniture and equipment	60	89
Rental of facilities and equipment	42	40
Material and supplies	42	39
Communications and travel	34	42
Postage and freight	33	49
Repairs and maintenance	17	31
Advertising and publication	3	4
	2,404	2,470
	103,096	104,657
Non-tax revenue		
Refunds of previous years' expenditure	770	556
Net cost of operations (Note 3)	102,326	104,101

The accompanying notes are an integral part of this statement.

Approved by the Council:

LOUISE DANDURAND

Acting President

MONTAGUE DOYLE

Director General, Administration

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1994

1. Authority and objective

The Council (SSHRC) was established in 1977 by the *Social Sciences and Humanities Research Council Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to promote and assist research and scholarship in the social sciences and humanities.

The operating and grants expenditures are funded by budgetary lapsing authorities. Employee benefit plans contributions are authorized by a statutory authority.

2. Accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants are charged to expenditure when disbursed. Operating expenditure is recorded on an accrual basis, except for employee termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisition of office furniture and equipment is recorded as operating expenditure in the year of purchase.

(c) Services provided without charge by other departments

Estimates of amounts for services provided without charge by Government departments are included in operating expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue and are not deducted from expenditure.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditure on a current basis.

The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

3. Net cost of operations

Net cost of operations are provided by Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses in accordance with section 44 of the *Financial Administration Act*. Appropriations are as follows:

Social Sciences and Humanities Research Council— Concluded

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994—Concluded

	Grants		Operating expenditures	
	1994	1993	1994	1993
	(in thousands of dollars)			
Secretary of State				
Main Estimates				
Vote 110 (Vote 20 in 1993)			7,777	8,361
Vote 115 (Vote 25 in 1993)	93,142	92,962		
Supplementary Estimate (C)				
Transfer—Vote 30 to frozen allotment				(219)
Frozen allotment	(300)		(72)	219
Amount lapsed			(318)	(242)
	92,842	92,962	7,387	8,119
			625	528
Contributions to employee benefit plans				
Total use of SSHRC's appropriations	92,842	92,962	8,012	8,647
Add: funding from other departments for Joint Initiatives	983	1,925		
	93,825	94,887	8,012	8,647
			1,259	1,123
Add: services provided without charge by Government departments			(770)	(556)
Deduct: non-tax revenue				
Net cost of operations	93,825	94,887	8,501	9,214

4. Supplementary information

(a) Accounts receivable

Accounts receivable from award holders amounting to \$156,571 at March 31, 1994 (1993—\$129,415) are not included in the statement of operations.

(b) Queen's Fellowship Fund

The Queen's Fellowship Fund consists of \$250,000 which has been deposited in an interest bearing trust account. The interest earned is used for fellowships to graduate students in certain fields of Canadian studies. The operations of the Fund, which are not included in the statement of operations, were as follows:

	1994	1993
	(in thousands of dollars)	
Balance, beginning of year	277	277
Add—Interest earned	11	16
Deduct—Fellowships paid	(18)	(16)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council ...	270	277

(c) Special Trust Fund

This trust fund was established for the receipt and disbursement of private donations for the purpose of special projects in the field of social sciences and humanities research activities. The operations of this special trust fund, which are not included in the statement of operations, were as follows:

	1994	1993
	(in thousands of dollars)	
Balance, beginning of year	8	12
Add—Donations received	35	5
Deduct—Fellowship paid	(35)	(5)
Administration fees		(4)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund in the name of the Council ...	8	8

5. Commitments

Payment of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 1994 are payable as follows:

	(in millions of dollars)
1995	85.1
1996	39.3
Subsequent years	15.3
	139.7

FINANCIAL STATEMENTS OF OTHER ENTITIES

Agricultural Products Board

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of the Agricultural Products Board, for the year ended March 31, 1994, and all the information in this annual report are the responsibility of management and have been approved by the Board. We have prepared the accompanying financial statements in accordance with generally accepted accounting principles. Financial information presented elsewhere in the annual report is consistent with that contained in the financial statements.

The Board maintains systems of financial management and internal control. Transactions are recorded in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability for Government funds.

The Auditor General of Canada has been requested to carry out an audit of the financial statements. The financial statements for the year ended March 31, 1994 and the Auditor's Report thereon follow.

G. LAVOIE
Chairman
Agricultural Products Board

G. DEROUIN
Executive Director
Finance and Management Services
Division, Policy Branch

August 3, 1994

AUDITOR'S REPORT

TO THE MINISTER DESIGNATE OF AGRICULTURE
AND
AGRI-FOOD FOR CANADA

I have audited the balance sheet of the Agricultural Products Board as at March 31, 1994 and the statements of operations and equity for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1994 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the Appropriation Acts for the year ended March 31, 1994, the *Financial Administration Act* and regulations and the *Agricultural Products Board Act*.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 15, 1994

Agricultural Products Board—Continued**BALANCE SHEET AS AT MARCH 31, 1994**
(in thousands of dollars)

ASSETS	1994	1993	LIABILITIES AND EQUITY	1994	1993
Cash held by agent (Note 3)	10	82	Accounts payable and accrued liabilities	5,106	181
Accounts receivable			Equity of Canada	7,739	
Government of Canada—Parliamentary					
appropriations (Note 4)	5,096	99			
Province of Nova Scotia	113				
	5,219	181			
Note receivable	3,722	3,722			
Less: allowance for doubtful accounts					
(Note 5)	(3,722)	(3,722)			
Inventories (Note 6)	7,626				
	12,845	181		12,845	181

Contingency (Note 7)

The accompanying notes are an integral part of the financial statements.

Approved by:

G. LAVOIE

*Chairman**Agricultural Products Board*

G. DEROUIN

*Executive Director**Finance and Management Services**Division, Policy Branch***STATEMENT OF OPERATIONS**
FOR THE YEAR ENDED MARCH 31, 1994
(in thousands of dollars)

	1994	1993
Sales (Note 8)	13,390	6,263
Cost of sales (Note 8)	13,616	6,263
Loss on sales	226	
Recovery of loss on apple juice concen-		
trate sales from the Province of		
Nova Scotia	(113)	
Settlement of claim		108
Interest earned		(19)
Loss from operations	113	89
Administrative expenses (Note 9)	167	171
Loss for the year	280	260

The accompanying notes are an integral part of the financial statements.

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1994
(in thousands of dollars)

	1994	1993
Equity at beginning of the year		7,129
Loss for the year	(280)	(260)
Services provided without charge by other		
Government departments	39	32
Parliamentary appropriation (Note 10)	21,370	259
Receipts remitted to the Consolidated		
Revenue Fund	(13,390)	(7,160)
Equity at end of the year	7,739	

The accompanying notes are an integral part of the financial statements.

Agricultural Products Board—Continued**NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1994****1. Authority, objectives and operations**

The Agricultural Products Board (the Board), which was established in 1951, operates under the authority of the *Agricultural Products Board Act* and comprises four members appointed by the Governor in Council.

The objective of the Board is to stabilize the prices of agricultural commodities through the purchase and sale or delivery of surplus commodities in times of depressed markets.

During the year, the Board began a program for the purchase and sale of 1993 Canadian ranch-raised mink pelts and undertook a program for the purchase and sale of 1992 apple juice concentrate. Additionally, the Board incurred administrative expenses relating to the 1988 Surplus Ontario Grape Program, which is carried over from previous years.

2. Accounting policies

The Board follows the accrual basis of accounting.

Inventories are valued at the lower of cost and estimated net realizable value.

3. Cash held by agent

The Board has entered into an agreement with the Ontario Grape Growers' Marketing Board (OGGMB) requiring that the OGGMB provide, through a public accounting firm, accounting services to the Board and trust accounts in a chartered bank for the receipt and disbursement of funds received from the Board and funds from the sale of surplus products in respect of the 1988 Surplus Ontario Grape Program.

4. Accounts receivable from Government of Canada

As at March 31, 1994, \$3,726 thousand for the purchase of mink pelts are chargeable against the 1993-94 appropriation and \$1,309 thousand are chargeable against future year's appropriation. Further, \$61 thousand for the 1988 Surplus Ontario Grape Program are chargeable against future year's appropriation.

5. Note receivable

The Board has established an allowance for doubtful accounts of \$3,722 thousand against the note receivable for the 1988 Maple Syrup Program based on management's assessment of its collectibility. The Board is seeking approval for the remission of the debt.

6. Inventories

The cost of mink pelt inventories held at year-end is valued at the estimated future selling price.

7. Contingency

Claims have been made against the Board totalling \$2,698 thousand arising from the 1988 Surplus Ontario Grape Program. The final outcome of these claims is not determinable and accordingly these items are not reflected in the accounts. However, in the opinion of management, the position of the Board is defensible. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the settlements occur.

8. Sales and cost of sales

	1994			1993		
	Sales	Cost of sales	Loss on sales	Sales	Cost of sales	Loss on sales
	(in thousands of dollars)					
Mink pelts	12,933	12,933		6,263	6,263	
Apple juice concentrate ...	457	683	226			
	13,390	13,616	226	6,263	6,263	

9. Agent's commissions

Administrative expenses include the following agent's commissions:

	1994	1993
	(in thousands of dollars)	
Ontario Grape Growers' Marketing Board (grapes—Ontario)	25	24

10. Use of parliamentary appropriation by the Board

	1994	1993
	(in thousands of dollars)	
Purchases, processing and carrying charges		
Mink pelts	20,559	
Apple juice concentrate	683	
	21,242	
Administrative expenses	167	171
Settlement of claim		108
Payment of 1991-92 administrative expenses		12
Less: services provided without charge by other Government departments	(39)	(32)
	21,370	259
Current year's expenditure not charged to current year's parliamentary appropriation	(1,370)	(57)
Previous year's expenditure charged to current year's parliamentary appropriation	99	
Total expenditure financed by parliamentary appropriation	20,099	202

Included in the \$1,370 thousand not charged to current year's parliamentary appropriation is \$1,309 thousand related to the purchase of mink pelts, which should have been charged to the 1993-94 appropriation. The estimated cost to purchase the mink pelts is \$20,559 thousand (represented by cost of sales of \$12,933 thousand and inventories of \$7,626 thousand). However, only the amount of \$19,250 thousand has been recorded as a use of parliamentary appropriation in the Accounts of Canada for 1993-94.

Agricultural Products Board—Concluded

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1994—*Concluded*

11. Related party transactions

In addition to those related party transactions disclosed elsewhere in these financial statements, the Board is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations. The Board enters into transactions with these entities in the normal course of business.

12. Financial statement presentation

A statement of changes in financial position has not been presented since the Board's financing activities are disclosed in the statement of equity.

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Board in accordance with generally accepted accounting principles. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Board's financial transactions. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Board.

The Medical Research Council provides secretarial and other administrative and technical services to the Board, including maintaining systems of financial management and internal control. Transactions are executed in accordance with the *Queen Elizabeth II Canadian Research Fund Act* and are properly recorded to maintain accountability of funds and to safeguard the Board's assets.

These financial statements have been audited by the Auditor General, his role being to express an informed opinion as to whether the Board's financial statements, considered in their entirety, present fairly, in accordance with generally accepted accounting principles, the Board's financial transactions.

Approved by:

J. R. DUCHARME
Chairman

MARY-ANNE LIPKE
Secretary

June 24, 1994

AUDITOR'S REPORT

TO THE BOARD OF TRUSTEES
AND THE
MINISTER DESIGNATE OF HEALTH

I have audited the balance sheet of the Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children as at March 31, 1994 and the statements of operations and balance of fund and changes in financial position for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1994 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 24, 1994

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children — Continued

BALANCE SHEET AS AT MARCH 31, 1994

ASSETS	1994	1993	LIABILITIES	1994	1993
	\$	\$		\$	\$
Cash	1,294	15,005	BALANCE OF FUND		
Investment in Government of Canada			Balance at end of the year (Note 4)	58,621	269,045
Securities (Note 3)	34,348	163,302			
Accrued interest	22,979	90,738			
	58,621	269,045		58,621	269,045

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

J. R. DUCHARME

Chairman

MARY-ANNE LIPKE

Secretary

STATEMENT OF OPERATIONS AND BALANCE OF FUND FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Revenue		
Interest income	16,525	27,364
Expenses		
QE II/MRC Scientist Awards (Note 4)	222,500	100,000
QE II Visiting Professorships (Note 5)	2,944	
Lecturer fees	1,467	1,146
Other	38	41
	226,949	101,187
Excess of revenue over expenses (expenses over revenue) for the year	(210,424)	(73,823)
Balance of fund at beginning of the year	269,045	342,868
Balance of fund at end of the year	58,621	269,045

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Operating activities:		
Excess of revenue over expenses (expenses over revenue) for the year	(210,424)	(73,823)
Decrease (increase) in accrued interest	67,759	(4,487)
	(142,665)	(78,310)
Investing activities:		
Sale of Government of Canada Securities	206,520	303,885
Purchase of Government of Canada Securities	(77,566)	(213,809)
	128,954	90,076
Increase (decrease) in cash	(13,711)	11,766
Cash at beginning of the year	15,005	3,239
Cash at end of the year	1,294	15,005

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1994

1. Authority and purpose

The Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children was established by the *Queen Elizabeth II Canadian Research Fund Act* in 1959 to assist individuals or organizations to undertake or carry on research into the diseases of children, and the causes, prevention and treatment of such diseases. The Act provided for an initial one million dollar appropriation from the Consolidated Revenue Fund and established the Board of Trustees, consisting of a Chairman and six other trustees appointed by Her Majesty by commission under the Great Seal. The Board manages and administers the Fund in accordance with and subject to the Act.

As approved by the Board of Trustees, no future award will be approved since all the remaining funds have been committed. It is expected that the Board will dissolve within the next few years.

2. Accounting policies

- (a) Revenue from, and investment in, Government of Canada securities

The investment in Government of Canada securities is recorded at cost. Any premium or discount on acquisition is amortized over the life of the security until maturity. Interest income is recorded on the accrual basis.

- (b) Expenses

Expenses are recorded on the accrual basis.

- (c) Services provided without charge

The Medical Research Council provides the Board, without charge, with such secretarial and other administrative and technical services and facilities as are required for the purposes of the Act.

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children — Concluded

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1994—Concluded

3. Investment in Government of Canada Securities

	1994			1993		
	Par Value	Cost	Market Value	Par Value	Cost	Market Value
	\$	\$	\$	\$	\$	\$
Government of Canada Residuals	62,000	34,348	58,899	278,000	163,302	262,241

Under the terms of the Act, the Board may invest any moneys of the Fund in bonds or other securities of the Government of Canada and may sell any such bonds and securities. The securities held at March 31, 1994 bear interest at an annual rate of 10.56 percent (1993—9.51 percent to 11.14 percent). Since interest on Government of Canada residuals is paid only at maturity, the market price of these residuals takes into account accrued interest, current prevailing interest rates and the term to maturity.

4. Future commitment of Funds for the Queen Elizabeth II Canadian Research Fund/MRC Scientist Awards

At a meeting of the Board of Trustees on March 27, 1990 it was agreed that a new joint Queen Elizabeth II Canadian Research Fund/Medical Research Council Scientist Award Program be established. The Medical Research Council subsequently approved the joint program in June 1990. It was agreed that the program would be in effect for five years with the Queen Elizabeth II Canadian Research Fund providing full funding for the first year and funding for subsequent years shared equally with the Medical Research Council. Each award amounts to \$205,000 and is funded over a three year period. The Medical Research Council has agreed to assume full responsibility for the award if there are insufficient funds remaining in the Queen Elizabeth II Canadian Research Fund. The remaining payments on Awards outstanding as at March 31, 1994 are as follows:

Year of payment	Queen Elizabeth II	Medical Research Council
	\$	\$
1994-95	57,500	55,000
1995-96	1,100	88,900
	58,600	143,900

5. Queen Elizabeth II Visiting Professorships

At a Board of Trustees meeting on March 20, 1985 the Board approved the establishment of a Lectureship Award to be known as the Queen Elizabeth II Visiting Professorship, to enable Canadian departments of pediatrics to invite scientists of international calibre to visit their departments. This is designed to help strengthen these departments' scientific and research efforts in childhood diseases. The first awards were made in 1986-87.

Canadian Grain Commission

MANAGEMENT REPORT

The financial statement of the Canadian Grain Commission is the responsibility of management. The statement has been prepared in accordance with the significant accounting policies set out in Note 2 to the financial statement.

In discharging its responsibility for financial reporting, management maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the departmental accounts is consistent with this financial statement and other information in the Public Accounts.

The Department of Agriculture and Agri-Food's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. Management ensures that systems of financial management and internal control are maintained at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Commission's assets. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General of Canada, his role being to express an opinion as to whether the financial statement presents fairly, in all material respects, the results of operations of the Commission in accordance with the accounting policies set out in Note 2 to the financial statement.

Approved by:

M. E. WAKEFIELD
Chief Commissioner

D. WALLACE
Executive Director

D. N. KENNEDY
Director Corporate Services

Winnipeg, Canada
July 8, 1994

AUDITOR'S REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
CANADIAN GRAIN COMMISSION

I have audited the statement of operations of the Canadian Grain Commission for the year ended March 31, 1994. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Commission for the year ended March 31, 1994 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 8, 1994

Canadian Grain Commission—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Expenditure		
Contributions	7,000	6,830
Operations		
Salaries and employee benefits	37,257,117	37,706,335
Employee termination payments	1,576,368	619,133
Accommodation	3,115,754	2,748,931
Furniture and equipment	2,648,881	2,379,313
Travel and relocation	1,269,525	1,297,444
Utilities, materials and supplies	1,049,088	836,047
Telecommunications	498,964	371,262
Facilities construction	388,949	296,266
Professional and special services	379,377	340,665
Equipment repair	313,803	359,944
Postage, freight and cartage	279,501	270,984
Other Government services	230,475	71,632
Publications issued	158,789	138,303
Other rentals	125,799	166,900
Other	99,850	102,972
	49,392,240	47,706,131
Administration		
Salaries and employee benefits	2,627,513	2,418,416
Employee termination payments	71,563	60,373
Professional services	541,626	342,751
Travel and relocation	390,611	272,316
Ex gratia settlements (Note 3)	291,465	2,554,095
Accommodation	263,050	233,918
Postage, freight and cartage	140,274	105,114
Furniture and equipment	98,572	180,629
Materials and supplies	78,760	86,995
Telecommunications	73,049	67,421
Publications issued	52,817	47,580
Other	79,054	59,434
Facilities construction	34,320	11,881
	4,742,674	6,440,923
Total expenditures	54,141,914	54,153,884
Non-tax revenue (Note 4)		
Service fees	43,383,203	47,318,252
Miscellaneous	497,212	391,766
Adjustment of prior years' expenditure	265,624	41,656
Licences	212,493	225,520
Proceeds from sales	66,062	57,030
Total revenue	44,424,594	48,034,224
Gross cost	9,717,320	6,119,660
Office of the <i>Grain Futures Act</i>	77,927	84,392
Net cost of operations (Note 5)	9,795,247	6,204,052

Contingent liabilities (Note 7)

The accompanying notes are an integral part of this financial statement.

Approved by:

M. E. WAKEFIELD
Chief Commissioner
J. MURTA
Commissioner

NOTES TO STATEMENT OF OPERATIONS
MARCH 31, 1994

1. Authority and objectives

The Canadian Grain Commission was established under the *Canada Grain Act* in 1912 (amended 1988). The primary objective of the Commission is to establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets. As a secondary objective, the Commission attempts to recover 50 percent of the cost of the Grain Research Laboratory and 100 percent of all other costs, averaged over a five-year period. Cost recovery performance is substantially influenced by volumes of grain handled and level of service fees. The Commission operates under lapsing authority; however, there are some personnel costs covered by statutory authorities.

The Commission commenced operations as a Special Operating Agency April 1, 1992. A Special Operating Agency is a service unit within a department that is given more direct responsibility for results and increased management flexibility where this is considered necessary.

The Commission exercises certain responsibilities under the following Acts and associated regulations in addition to the *Canada Grain Act*:

- *Financial Administration Act*
- *Grain Futures Act*
- *Weights and Measures Act*
- *Western Grain Transportation Act*
- *Western Grain Stabilization Act*

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis with the exception of termination benefits, vacation pay and compensatory leave which are recorded on a cash basis.

(b) Revenue recognition

Revenue is recorded on the accrual basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Amounts representing services provided without charge from Government departments are included in expenditures.

(e) The adjustment of prior years' expenditures is recorded as revenue.

(f) Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. The employees and the employer contribute equally to the cost of the plan. Contributions are charged to operations on a current year basis and represent the total pension obligations of the Commission.

Canadian Grain Commission—Concluded

NOTES TO STATEMENT OF OPERATIONS

MARCH 31, 1994—Concluded

3. Ex gratia settlements

In accordance with Agriculture and Agri-Food Canada delegation and Treasury Board directives, the Canadian Grain Commission has authorized ex gratia settlements. These settlements relate primarily to compensation paid to grain producers for losses incurred in the bankruptcies of grain dealers and elevator operators.

4. Non-tax revenue

Non-tax revenue includes accounts receivable of \$4,498,725 (1993—\$3,327,048).

5. Parliamentary appropriations

	1994	1993
	\$	\$
Department of Agriculture and Agri-Food (Vote 20)	47,892,000	47,606,000
Add: supplementary estimates		1,942,000
Less: amount lapsed	731,921	738,289
	<u>47,160,079</u>	<u>48,809,711</u>
Statutory—Contributions to employee benefit plans	4,528,755	3,309,465
Total use of appropriations	51,688,834	52,119,176
Add: services provided without charge by Government departments	2,531,007	2,119,100
Less: non-tax revenue	44,424,594	48,034,224
Net cost of operations	<u>9,795,247</u>	<u>6,204,052</u>

6. Lease commitments

Lease commitments under operating leases for office accommodation with terms of more than one year total \$4,780,646. These are primarily to Government Services Canada. The future aggregate minimum lease payments by fiscal year are as follows:

	\$
1995	3,323,243
1996	759,214
1997	618,302
1998	67,868
1999 and on	12,019

7. Contingent liabilities

Two major claims were settled in the current year in favor of the Commission. There are no significant outstanding contingent liabilities.

8. Comparative figures

Certain 1993 comparative figures have been reclassified to reflect the presentation adopted in 1994.

SECTION 3

1993-94

PUBLIC ACCOUNTS

Supplementary Information Required by the Financial Administration Act

CONTENTS

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Remissions of taxes, fees, penalties and other debts	3.2
Debts, obligations and claims written off or forgiven	3.27
Accountable advances	3.30
Losses of money and public property	3.67

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Remissions of taxes, fees, penalties and other debts

Notes: —Information on remission orders is required by section 24(2) of the *Financial Administration Act* (FAA).

—In the following statement, DRA means *Duties Relief Act*.

Summary of remissions of taxes, fees, penalties and other debts

	Amount*
	\$
FINANCIAL ADMINISTRATION ACT (SECTION 23)—	
Communications—Multiculturalism and Citizenship	5,220
External Affairs—	
Canadian International Development Agency	788,262
Fisheries and Oceans	279,330
Justice	34,296
National Defence	196,021
National Revenue—	
Customs and Excise	1,939,637,391
Taxation	17,609,252
	<hr/> 1,958,549,772
CUSTOMS TARIFF (SECTION 76)—	
National Revenue—	
Customs and Excise	150,132,121
CUSTOMS TARIFF (SECTION 79)—	
National Revenue—	
Customs and Excise	1,034,344
CUSTOMS TARIFF (SECTION 101)—	
National Revenue—	
Customs and Excise	70,796,518
CUSTOMS TARIFF (SECTION 133)—	
National Revenue—	
Customs and Excise	4,593,985
Total	<hr/> 2,185,106,740

* For details, see following statement called—"Details of remissions of taxes, fees, penalties and other debts".

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 23 OF THE FAA			
COMMUNICATIONS			
Multiculturalism and Citizenship			
PC 1985-660, June 13, 1985, continues the remission of the fee paid or payable under Section 31 of the Citizenship Regulations in respect of an application for a certificate of citizenship under Section 10 of the said Regulations by or on behalf of a citizen who is a minor or by a citizen who has attained the age of 18 years where that citizen has been invited by a club or an organization to take part in a ceremony for the promotion of citizenship	5,220	PC 1959-1624, December 22, 1959, remission of Customs duties and excise taxes in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, and items of official militia uniform dress or accoutrement not available in Canada	507,777
		PC 1964-5000, June 30, 1964, remission of duties, sales and excise taxes on importations made by the Roosevelt-Campobello National Park	2,770
		PC 1965-1144, June 21, 1965, remission of Customs duties on certain motor vehicles, parts and accessories and parts thereof, (Mack Trucks)	5,105,057
		PC 1966-2184, November 24, 1966, remission of Customs duties and a portion of the sales tax on defence supplies	124,690
		PC 1967-38/393, March 13, 1967, remission of Customs duties and a portion of the sales tax on used white oak whiskey barrels imported into Canada by Canadian distillers for export production purposes effective January 1, 1967	57,961
		PC 1967-489, March 16, 1967, remission of duties on buses, parts and accessories and parts thereof for use in the manufacture of bodies for buses	2,973,932
		PC 1969-1224, June 17, 1969, remission of Customs duties and excise taxes in respect of certain goods used for the NATO Infrastructure Project	126,532
		PC 1969-1785, September 17, 1969, remission of Customs duties for spare parts and equipment for service aircraft of foreign airlines operating in Canada on international routes	14,064
		PC 1970-1913, October 21, 1970, remission of Customs duties and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America	14,246,212
		PC 1972-215, February 10, 1972, remission of Customs duties on off-highway vehicles, parts and accessories and parts thereof	5,246,096
		PC 1972-583, March 28, 1972, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof imported by Truck Equipment	1,903
		PC 1972-585, March 28, 1972, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof	89,342
EXTERNAL AFFAIRS			
Canadian International Development Agency			
PC 1994-148, January 27, 1994, remission of the Official Development Aid Program funds advanced to the World University Services Canada by the Canadian International Development Agency before December 4, 1990	788,262		
FISHERIES AND OCEANS			
PC 1993-1714, August 26, 1993, remission of portions of enterprise allocation fees prescribed under the Atlantic Fishery regulations, 1985	279,330		
JUSTICE			
PC 1994-269, February 16, 1994, amended Family Support Orders and Agreements Garnishments Regulations, made by Council PC 1988-473 of March 17, 1988 to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debtor at that time, is hereby remitted	34,296		
NATIONAL DEFENCE			
Reimbursement of customs duties and taxes on early repatriation to Canada for Service reasons	196,021		
NATIONAL REVENUE			
Customs and Excise			
PC 1945-88/2969, April 25, 1945, provides for the remission of excise taxes payable by the Governor General on some purchases and importations	2,876 *		

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1972-1029, May 16, 1972, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof	1,181	PC 1978-763, March 16, 1978, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Sturdy Truck Body Limited	856
PC 1973-2529, August 21, 1973, remission of Customs duties and excise taxes on goods for use in cases of emergency	108	PC 1978-842, March 23, 1978, remission of Customs duties and sales tax on certain pleasure cruisers	1,503,755
PC 1973-3568, November 13, 1973, remission of Customs duties on carbon fibres and filaments imported into Canada	66,267	PC 1978-2185, July 5, 1978, remission of Customs duties on certain motor vehicles, parts and accessories and parts thereof	2,173
PC 1974-2522, November 19, 1974, remission of Customs duties and excise tax on certain kinds of advertising material	556	PC 1978-3762, December 14, 1978, partial remission of Customs duties, sales and excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services	688,633
PC 1975-885, April 22, 1975, remission of Customs duties, sales tax and excise tax on gifts, received by the Prime Minister, Ministers and Members of Parliament on official visits to other countries or presented by visiting foreign donors in Canada	2	PC 1978-3839, December 21, 1978, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Central Truck Body Co. Ltd.	703
PC 1975-1973, August 27, 1975, remission of Customs duties on various types of railway rolling stock entering Canada for use in international service (railway rolling stock remission order No 2)	330,671,362	PC 1979-28, January 18, 1979, remission of Customs duties and taxes on certain goods imported to support the CP-140 Aurora Aircraft	37,776
PC 1975-1975, August 27, 1975, remission of Customs duties on railway rolling stock entering Canada for use in international service (Railway Rolling Stock Remission Order No 4)	31,207,324	PC 1979-395, February 15, 1979, remission of Customs duties and excise taxes in respect of non-commercial importations with warranty adjustments	59,935
PC 1975-3025, Domestic Wine Spirits Remission Order, December 23, 1975, grants a remission of excise duty on spirits used for the treatment of wine in any bonded manufactory	32,786,683	PC 1980-7/1674, June 19, 1980, remission of Customs duties and sales tax on printed material imported into Canada by or on behalf of a foreign carrier for use exclusively in the promotion and operation of air services provided by the carrier	687,854
PC 1976-325, February 17, 1976, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof	28,433	PC 1980-2751, October 16, 1980, remission of Customs duties and a portion of the sales tax in respect of front end wheel loaders and parts	4,706,470
PC 1976-958, Spirits Destruction Remission Order, April 27, 1976, provides for a remission of excise duties on spirits lost to breakage in a warehouse or while in transit	264,782	PC 1981-579, March 5, 1981, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Transit Van Bodies Incorporated	49,890
PC 1976-1314, June 1, 1976, remission of Customs duties and excise taxes on Canadian exposed and processed film and recorded video tape	53,517	PC 1982-993, April 1, 1982, remission of Customs duties and sales tax on goods imported in connection with the CF-18 Hornet Aircraft	67,163
PC 1976-1884, July 20, 1976, remission of Customs duties and excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in	2,011,315	PC 1982-1893, June 23, 1982, remission of Customs duties, sales and excise taxes on goods imported into Canada by scientific expeditions	470,486
PC 1976-2984, December 2, 1976, remission of Customs duties and excise taxes on samples of negligible value	733,268	PC 1982-1994, June 30, 1982, remission of sales tax on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad	27,167,915
PC 1977-297, February 10, 1977, remission of Customs duties and sales tax on buses, parts and accessories and parts thereof	700,148		

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1982-2182, July 22, 1982, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Funcraft Vehicles (1981) Limited	15,464	PC 1984-52, January 11, 1984, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Wiltis Truck Bodies Limited	886
PC 1982-2262, July 29, 1982, remission of Customs duties and sales tax on communications equipment for regional operations control centers (military surveillance system)	284	PC 1984-867, March 15, 1984, remission of Customs duties, excise tax and sales tax on goods imported for meetings in Canada of foreign organizations	568,752
PC 1982-2635, September 3, 1982, remission of Customs duties and taxes on specified commercial vehicles, parts and accessories and parts thereof of Western Star Trucks Incorporated	4,133,299	PC 1984-991, March 22, 1984, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Jean-Marc Vigeant	2,263
PC 1982-3941, December 23, 1982, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Commercial Vans Incorporated	50,554	PC 1984-1159, April 5, 1984, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of PK Welding & Fabricators Limited	3,367
PC 1983-30, January 13, 1983, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of George C Doerr Body and Trailer Company	16,272	PC 1984-1559, May 10, 1984, remission of Customs duties and sales tax on bus chassis and specified commercial vehicles, parts and accessories and parts thereof of International Harvester Canada Limited	11,641,659
PC 1983-947, March 31, 1983, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Childs Truck Bodies Limited	5,752	PC 1984-2331, June 28, 1984, remission of Customs duties and sales tax on specified vehicles, parts and accessories and parts thereof of SMI Industries Canada Limited	6,147
PC 1983-1439, May 12, 1983, remission of Customs duties and sales tax on buses, parts and accessories and parts thereof of Girardin Vehicles Industries	22,313	PC 1984-2509, July 12, 1984, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Les Carrosseries Parco Incorporée	2,748
PC 1983-1499, May 19, 1983, remission of Customs duties and sales tax on automobiles of Volkswagen Canada Limited	14,160,353	PC 1985-277, January 31, 1985, remission of Customs duties and sales tax on computer carrier media	1,081,440
PC 1983-2066, July 7, 1983, remission of Customs duties on certain colour picture tubes imported by Mitsubishi Electronic Industries Canada Incorporated	853,894	PC 1985-812, March 14, 1985, remission of Customs duties on automobiles of Mazda Canada Inc.	80,647
PC 1983-2333, July 27, 1983, remission of Customs duties, sales and excise taxes and excise duties on goods imported by visiting forces personnel	1,144	PC 1985-813, March 14, 1985, remission of Customs duties on automobiles of Mercedes-Benz of Canada Incorporated	2,220,124
PC 1983-2525, August 10, 1983, remission of Customs duties on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond	138,787,592	PC 1985-814, March 14, 1985, remission of Customs duties on automobiles of Nissan Automobile Company (Canada) Ltd.	28,060
PC 1983-3414, November 3, 1983, remission of Customs duties on shade fabrics imported for use in growing horticultural crops	276,283	PC 1985-818, March 14, 1985, remission of Customs duties on automobiles of BMW Distributors Eastern Canada Limited and BMW Distributors (Western) Canada	668,905
PC 1984-51, January 11, 1984, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Québec Truck Bodies Boîtes de Camions Inc.	3,056	PC 1985-1757, May 30, 1985, remission of Customs duties and sales tax on goods imported for the Canadian Patrol Frigate Project	9,847,411
		PC 1985-1932, June 13, 1985, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Minoru Truck Bodies Ltd.	1,150

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1985-2071, June 27, 1985, Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, provides for remission of customs duties, excise duties, goods and services tax and excise taxes on alcoholic beverages sold in Canada to visiting forces personnel	56,394	PC 1987-442, March 12, 1987, remission of Customs duties and sales tax on certain books and other printed matter	2,500
PC 1985-2278, July 25, 1985 remission of Customs duties and sales tax on certain Canadian made yarns returned to Canada	18,921	PC 1987-443, March 12, 1987, remission of Customs duties and sales tax on certain computer parts and semiconductors	58,056,843
PC 1985-2954, October 3, 1985, remission of Customs duties, sales and excise taxes on certain goods imported by mail	80	PC 1987-620, March 26, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Fabricants de Boîtes de Camions Bell (1986) Incorporée	6,982
PC 1985-2955, October 3, 1985, remission of Customs duties, sales and excise taxes on certain goods transported into Canada by courier services	62,503	PC 1987-621, March 26, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Intercontinental Truck Body B C Incorporated	17,181
PC 1985-3099, October 10, 1985, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Capital Disposal Equipment Incorporated	16,589	PC 1987-622, March 26, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Intercontinental Truck Body Limited	22,972
PC 1986-502, February 27, 1986, remission of Customs duties and a portion of the sales and excise taxes on computer equipment for use in carrying out systems software development contracts	199,788	PC 1987-947, May 7, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Equipment Labrie Limited	87,962
PC 1986-963, April 17, 1986, remission of Customs duties and sales tax on pet food imported for testing	589	PC 1987-1044, May 21, 1987, remission of Customs duties, sales and excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization	661,690
PC 1986-1667, July 23, 1986, remission of Customs duties on goods financed by the Canadian International Development Agency or on goods used in or substituted for goods used in their manufacture or production	20,160	PC 1987-1135, Domestic Spirits Destroyed Remission Order, June 4, 1987, grants remission of excise duty on domestic spirits that are unfit for human consumption	59,702
PC 1986-2897, December 18, 1986, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Eastway Tank, Pump and Meter Company Limited	91	PC 1987-1534, July 30, 1987, remission of Customs duties and partial remission of sales tax on defence supplies imported into Canada as part of or for use in the manufacture of a Low Level Air Defence System	2,233,679
PC 1987-195, February 5, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Capital Truck Bodies	5,683	PC 1987-1600, July 30, 1987, remission of Customs duties on buses, parts and accessories and parts thereof of Les Entreprises Michel Corbeil Incorporated	201,493
PC 1987-196, February 5, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dependable Truck and Tank Repair Limited	9,341	PC 1987-2672, December 22, 1987, remission of Customs duties and a portion of the federal sales tax on tires imported by Goodyear Canada Inc	10,688,397
PC 1987-198, February 5, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Raytel Equipment Limited	1,007	PC 1987-2673, December 22, 1987, remission of Customs duties and a portion of the federal sales tax on tires imported by Michelin Tires (Canada) Ltd.	4,454,290
PC 1987-201, February 5, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of IMT Cranes Canada Limited	14,003	PC 1987-2674, December 22, 1987, remission of Customs duties and a portion of the federal sales tax on tires imported by Uniroyal Goodrich Canada Inc.	8,042,422

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1988-357, March 3, 1988, remission of Customs duties and excise taxes in excess of the amount payable on 1/120th of the value of various vessels for each month or portion thereof they remained in Canada	56,685,189	PC 1988-2918, December 30, 1988, remission of Customs duties on buses, parts and accessories and parts thereof of Greyhound Canada Inc.	2,063,001
PC 1988-725, April 21, 1988, remission of Customs duties on foreign-owned used foundry patterns and related goods temporarily imported for use in the manufacture of metal castings for export	9,798	PC 1988-2920, December 30, 1988, remission of Customs duties on automobiles, parts and accessories and parts thereof of Intermeccanica International Inc.	15,425
PC 1988-1203, June 17, 1988, remission of Customs duties on pasta	646,082	PC 1988-2926, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Thermo King Western (Calgary) Ltd	21,834
PC 1988-1276, June 23, 1988, remission of Customs duties and a portion of the sales tax on goods imported between January 1, 1987 and December 31, 1993, for use in the updating and modernization of four Tribal Class destroyers for the Canadian Navy	5,552,110	PC 1988-2927, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Toronto Kitchen Equipment Ltd	2,874
PC 1988-2898, December 30, 1988, remission of Customs duties on vehicles of Toyota and parts thereof	4,426,419	PC 1988-2945, December 30, 1988, remission of Customs duties and a portion of the federal sales tax on tires imported by Bridgestone Canada Inc.	6,524,160
PC 1988-2899, December 30, 1988, remission of Customs duties on vehicles of Honda of Canada Mfg. Inc. and parts thereof	34,722,241	PC 1989-738, April 28, 1989, remission of Customs duties on goods used in the development and manufacture of systems and components under the terms of the Canada-USA/NASA Cooperative Space Station Program	94
PC 1988-2900, December 30, 1988, remission of Customs duties on vehicles of Hyundai Auto Canada Inc. and parts thereof	6,403,440	PC 1989-797, May 4, 1989, remission of Customs duties on electrically operated time- or date-stamping or time- or date-recording equipment, or parts thereof during the period August 14, 1987 to December 31, 1989	2,437
PC 1988-2906, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Atelier Gerard Laberge Inc	9,068	PC 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United States Government projects	6,323,264
PC 1988-2910, December 30, 1988, remission of Customs duties on vehicles, parts and accessories and parts thereof of CAMI Automotive Inc	99,443,110	PC 1990-2849, December 21, 1990, remission of Customs duties and the goods and services tax on Passover foods and products of a class not available in Canada	1,523,785
PC 1988-2912, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Cosco Industries	26	PC 1990-2850, December 21, 1990, remission of Customs duties, Excise taxes and Goods and Services tax on goods for use at American bases in Newfoundland	379,241
PC 1988-2913, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Deluxe Van & Body Ltd	1,036	PC 1990-2854, December 21, 1990, to remit the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government	933,094,513
PC 1988-2914, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Durabody and Trailer Ltd	53,442	PC 1992-1052, May 14, 1992, grants a remission of certain income taxes and the goods and services tax paid or payable by Indians or by bands or designated corporations on certain Indian settlements that are not yet designated as reserves	3,700,000 *
PC 1988-2915, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dynamic Fiber Ltd	1,714		
PC 1988-2916, December 30, 1988, remission of Customs duties on vehicles, parts and accessories and parts thereof of Ford Motor Company of Canada Limited	99,632		

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1992-2397, November 19, 1992, remission of Customs duties under the Customs Tariff and a portion of the sales tax under the <i>Excise Tax Act</i> on machinery and equipment imported into Canada for use in servicing foreign aircraft	131,675	PC 1993-352, February 23, 1993, The Salvation Army (Sales Tax) Remission Order remits sales tax paid in respect of certain passenger vans designed and permanently equipped to carry twelve or more passengers, but for which the refund claim was not filed within the two-year time limit due to circumstances beyond the claimant's control	90,257
PC 1992-2399, November 19, 1992, grants a remission of the goods and services tax paid or payable on the domestic supply of tangible personal property, real property or services for official use by operating forces	7,009,877	PC 1993-1643, August 4, 1993, Baffin Regional Health Board Remission Order remits sales tax paid in error on a truck purchased in 1990 by a certified hospital for own use, but for which a refund claim was not filed within two years due to circumstances beyond the Board's control	2,616
PC 1992-2415, November 26, 1992, remission of Customs duties on defence supplies	37,199,370	Total Customs and Excise	1,939,637,391
PC 1992-2496, December 3, 1992, grants a remission of the goods and services tax paid or payable in respect of supplies of uranium concentrates by Cameco Corporation to non-resident purchasers who are not registered under Part IX of the <i>Excise Tax Act</i> , for use or consumption in Canada solely in the production of goods for export	1,563,816	Taxation	
PC 1992-2573, December 10, 1992, Island Coastal Services Ltd. Remission Order, remits sales tax paid in respect of certain goods for incorporation into the sewerage system of the Municipality of North River, P.E.I., for which a refund claim was filed by Island Coastal Services Ltd after the two-year time limit, on the basis of erroneous printed information	10,243	PC 1976-1026, May 6, 1976, authorized the remission of income tax payable pursuant to Part 1 of the <i>Income Tax Act</i> , in respect of certain royalty provisions for Syncrude	66,615
PC 1993-117, January 28, 1993, Non-Profit Grazing Associations (GST) Remission Order, remits to non-profit grazing associations the unrecoverable GST that was paid or payable by them before November 6, 1991, in respect of property or services acquired for use in a business of supplying grazing land	8,365	PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988	3,404,700
PC 1993-139, January 28, 1993, Handcrafted Log and Timber Structures by Timothy J. Bullock Co. Ltd. Remission Order remits sales tax, penalty and interest in respect of dovetail-style log houses sold in 1987 and 1988, and for which the appropriate sales tax status had not been confirmed to the taxpayer at the time the sales were made	28,389	PC 1989-1274, June 29, 1989, to amend the Resource Royalty Remission Order, made by Order in Council PC 1986-2603 of November 20, 1986, extending the time for applying for remission under the Order	52,739
		PC 1991-257, February 14, 1991, remission of income tax payable by certain canadian residents incurring Child Care Expenses outside Canada or incurring moving expenses when moving to or from a location outside Canada for taxation years after 1984 and before 1989	345
		PC 1992-166, January 23, 1992, remission of income tax and Canada Pension Plan contributions payable by certain taxpayers in respect of farm equipment for the 1984 to 1986 taxation years	602,794
		PC 1992-584, March 26, 1992, remission of income tax, penalties and interest payable by seven taxpayers for the 1979, 1985, 1987, and 1989 taxation years	743
		PC 1992-658, April 2, 1992, remission of income tax refunds payable to certain taxpayers in respect of taxation years 1980 to 1984	2,021,729

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1992-837, April 30, 1992, remission of income tax and all relevant interest payable by Debra Shannon for the 1989 taxation year	704	PC 1993-142, January 28, 1993, remission of income tax and all relevant interest payable by thirteen taxpayers for the 1990 and 1991 taxation years	14,454
PC 1992-838, April 30, 1992, remission of income tax and all relevant interest payable by Catherina Millbank for the 1976 taxation year	25,738	PC 1993-445, March 9, 1993, remission of income tax and all relevant interest payable by nine taxpayers for the 1989, 1990 and 1991 taxation years	7,902
PC 1992-944, May 7, 1992, remission of unemployment insurance premiums paid after 1971 and before June, 1989 by employees governed by the Cape Breton Development Corporation's pre-retirement leave plan	236	PC 1993-446, March 9, 1993, remission of income tax and all relevant interest payable by Anton Mistic for the 1969 to 1972 taxation years	91,919
PC 1992-945, May 7, 1992, remission of unemployment insurance premiums paid in respect of employment by a spouse for the 1978 to 1988 taxation years	176,159	PC 1993-447, March 9, 1993, remission of income tax, penalties, Canada Pension Plan contributions, and all relevant interest payable by Louise M. Schwartz for the 1985 to 1991 taxation years and income tax, Canada Pension Plan contributions and all relevant interest payable by George Holecz for the 1979 and 1980 taxation years	9,402
PC 1992-1869, August 27, 1992, remission of income tax, penalties and all relevant interest payable by seven taxpayers for the 1984 to 1990 taxation years	2,629	PC 1993-523, March 16, 1993, remission of income tax paid or payable on income from employers residing on reserves and Indian settlements and on certain unemployment insurance benefits received by Indians for the 1985 to 1991 taxation years	1,942,684
PC 1992-1886, August 27, 1992, remission of income tax payable by employees of Chrysler Canada Ltd in respect of the Chrysler Employee Stock Ownership Plan for the 1980 to 1986 taxation years	1,864	PC 1993-811, April 20, 1993, remission of income tax and all relevant interest payable by Darren Bondar, Amy Bondar and Sari Bondar for the 1982 taxation year	40,999
PC 1992-2395, November 19, 1992, remission of income tax, a penalty and all relevant interest payable by Donald M. Horst for the 1983 taxation year	235,116	PC 1993-849, April 27, 1993, remission of the statute-barred 1987 refundable investment tax credits payable by Clearwater Management Services Limited	442,220
PC 1992-2396, November 19, 1992, remission of income tax and all relevant interest payable by thirteen taxpayers for the 1983, 1988, 1990, and 1991 taxation years	469	PC 1993-850, April 27, 1993, remission of income tax under Parts I to I.2 of the <i>Income Tax Act</i> payable to northern residents for the 1988 to 1990 taxation years	273,961
PC 1992-2572, December 10, 1992, remission of income tax, a Canada Pension Plan contribution and all relevant interest payable by Heather Bagwell for the 1991 taxation year	1,324	PC 1993-1349, June 16, 1993, remission of interest and penalties under the <i>Income Tax Act</i> payable by forty taxpayers in the Slave Lake area in respect to the 1981 to 1984 taxation years	32,329
PC 1992-2574, December 10, 1992, remission of income tax and all relevant interest payable by fourteen taxpayers for the 1989, 1990 and 1991 taxation years	854	PC 1993-1642, August 4, 1993, remission of income tax and all relevant interest payable by Beulah Gagne and Donald F. Robinson for the 1980, 1981, 1985, and 1991 taxation years	2,614
PC 1992-2593, December 11, 1992, amended the Income Earned in Quebec Income Tax Remission Order, 1988, made by Order in Council PC 1989-1204 of June 22, 1989, extending the application with respect to the 1992 taxation year	845,133	PC 1993-1648, August 4, 1993, remission of income tax and all relevant interest payable by Joseph Nagy for the 1991 taxation year	3,276
PC 1993-140, January 28, 1993, remission of income tax and all relevant interest payable by six taxpayers for the taxation years 1978, 1980, 1989, 1990, 1991 and the years preceeding 1977	7,533		
PC 1993-141, January 28, 1993, remission of income tax and all relevant interest payable by five taxpayers for the 1990 and 1991 taxation years	2,676		

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1993-1716, August 26, 1993, remission of income tax, penalties and all relevant interest payable by S.C. Financial Ltd for the 1986 to 1991 taxation years	6,903,894	PURSUANT TO SECTION 76 OF THE CUSTOMS TARIFF	
PC 1993-1743, August 26, 1993, remission of income tax payable by Auto-Trac Systems Inc. for the 1989 taxation year	60,481	NATIONAL REVENUE	
PC 1993-1744, August 26, 1993, remission of interests payable by Joseph A. Beckingham for the 1982 to 1984 taxation years	2,040	Customs and Excise	
PC 1993-1745, August 26, 1993, remission of income tax, penalties and all relevant interest payable by Margaret Corrigan, Neil W. Nichols and Dennis Weston for the 1977 to 1982, 1984 and 1990 taxation years	88,487	DRA 1988-2, February 23, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,312
PC 1993-1844, September 23, 1993, remission of income tax, penalties and all relevant interest payable by Marie Good for the 1983 and 1984 taxation years	9,261	DRA 1988-3, March 10, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,546
PC 1993-1845, September 23, 1993, remission of income tax, Canada Pension Plan contributions, penalties and all relevant interest payable by three taxpayers for the 1979, 1980, 1981 and 1987 taxation years	46,344	DRA 1988-4, March 21, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,313
PC 1993-1846, September 23, 1993, remission of income tax and all relevant interest payable by five taxpayers for the 1977, 1979 and 1991 taxation years	14,808	DRA 1988-5, April 17, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,848
PC 1993-1867, September 24, 1993, remission of income tax, Canada Pension Plan contributions, penalties, and all relevant interest payable by eight taxpayers for the 1979 to 1984, 1990 and 1991 taxation years	62,423	DRA 1988-6, April 21, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	207,399
PC 1994-76, January 13, 1994, remission of income tax, social benefit repayments and all relevant interest payable by David Dunsmore and David Forbes for the 1990 and 1991 taxation years	6,803	DRA 1988-7, May 4, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	174,946
PC 1994-77, January 13, 1994, remission of income tax, a penalty and all relevant interest payable by nine taxpayers for the 1983, 1984, and 1988 to 1991 taxation years	53,627	DRA 1988-8, May 19, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	111,603
PC 1994-78, January 13, 1994, remission of income tax, penalties and all relevant interest payable by ten taxpayers for the 1979 to 1984 and 1990 to 1991 taxation years	49,224	DRA 1988-9, June 3, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	409,441
Total Taxation	17,609,252	DRA 1988-10, June 17, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	179,779
Total National Revenue	1,957,246,643	DRA 1988-11, June 28, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	310,153
		DRA 1988-12, July 11, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,206,959
		DRA 1988-13, July 27, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	192,478
		DRA 1988-14, August 10, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	382,653

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1988-15, August 24, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	765,075	DRA 1989-5, March 15, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	132,115
DRA 1988-16, September 7, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	207,153	DRA 1989-6, April 5, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	688,210
DRA 1988-17, September 23, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,604,693	DRA 1989-7, April 21, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	848,455
DRA 1988-18, October 4, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	587,232	DRA 1989-8, April 25, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	459,765
DRA 1988-19, October 18, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	566,851	DRA 1989-9, May 24, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,545,296
DRA 1988-20, November 23, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	993,680	DRA 1989-10, May 30, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	309,386
DRA 1988-21, November 18, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	449,497	DRA 1989-11, June 27, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	171,706
DRA 1988-22, November 29, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	653,216	DRA 1989-12, June 27, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,047,285
DRA 1988-23, December 12, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,106,723	DRA 1989-13, July 13, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	675,959
DRA 1988-24, January 9, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,269,598	DRA 1989-14, July 18, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	663,280
DRA 1989-1, January 18, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	666,466	DRA 1989-15, August 15, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	696,455
DRA 1989-2, February 9, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	492,650	DRA 1989-16, August 16, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,408,185
DRA 1989-3, February 15, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	390,327	DRA 1989-17, September 5, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	460,952
DRA 1989-4, March 4, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	98,893	DRA 1989-18, September 26, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	250,680

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1989-19, October 5, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	810,067	DRA 1990-8, May 7, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,297,285
DRA 1989-20, October 18, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	400,954	DRA 1990-9, May 18, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,524,076
DRA 1989-21, November 1, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,389,206	DRA 1990-10, June 7, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,699,360
DRA 1989-22, November 8, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,298,897	DRA 1990-11, June 25, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,428,263
DRA 1989-23, November 24, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	588,077	DRA 1990-12, July 3, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	689,677
DRA 1989-24, December 6, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	376,266	DRA 1990-13, July 16, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,081,296
DRA 1989-25, January 10, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,018,030	DRA 1990-14, July 24, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,585,773
DRA 1990-1, January 23, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,006,081	DRA 1990-15, August 30, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,322,382
DRA 1990-2, February 2, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	321,028	DRA 1990-16, August 30, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	800,745
DRA 1990-3, February 22, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	747,478	DRA 1990-17, September 12, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,064,180
DRA 1990-4, March 5, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,252,425	DRA 1990-18, September 25, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,041,708
DRA 1990-5, March 16, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,206,614	DRA 1990-19, October 12, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,314,909
DRA 1990-6, April 3, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,500,845	DRA 1990-20, October 22, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,970,253
DRA 1990-7, April 25, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,235,119	DRA 1990-21, November 5, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	719,195

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1990-22, November 21, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	596,469	DRA 1991-11, July 19, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,271,229
DRA 1990-23, November 28, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,220,661	DRA 1991-12, July 29, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,246,123
DRA 1990-24, December 12, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	703,595	DRA 1991-13, August 20, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,360,480
DRA 1990-25, December 28, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	450,589	DRA 1991-14, September 16, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,162,122
DRA 1991-1, January 18, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,272,380	DRA 1991-15, October 17, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,283,439
DRA 1991-2, February 6, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,251,588	DRA 1991-16, October 30, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	230,963
DRA 1991-3, February 26, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,177,235	DRA 1991-17, November 15, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	388,454
DRA 1991-4, March 5, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	674,249	DRA 1991-18, December 12, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,064,238
DRA 1991-5, March 19, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,052,627	DRA 1991-19, January 3, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	652,489
DRA 1991-6, April 10, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	183,796	DRA 1992-1, January 28, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,232,543
DRA 1991-7, April 12, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	200,634	DRA 1992-2, February 20, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	969,568
DRA 1991-8, June 19, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,280,408	DRA 1992-3, March 12, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	612,104
DRA 1991-9, July 4, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,690,166	DRA 1992-4, April 6, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	806,760
DRA 1991-10, July 23, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	123,255	DRA 1992-5, April 23, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,254,449

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1992-6, May 6, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	912,765	DRA 1993-2, February 24, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,052,630
DRA 1992-7, June 4, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,520,700	DRA 1993-3, April 13, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,250,552
DRA 1992-8, June 29, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,673,263	DRA 1993-4, April 15, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,139,695
DRA 1992-9, July 14, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,417,018	DRA 1993-5, April 28, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,812,772
DRA 1992-10, July 30, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	928,306	DRA 1993-6, May 21, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,298,899
DRA 1992-11, August 20, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,250,069	DRA 1993-7, June 15, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,304,264
DRA 1992-12, September 15, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,570,506	DRA 1993-8, June 23, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,689,246
DRA 1992-13, October 13, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,240,806	DRA 1993-9, September 13, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,455,311
DRA 1992-14, October 27, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,554,119	DRA 1993-10, September 17, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,955,659
DRA 1992-15, November 19, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,443,106	DRA 1993-11, September 17, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,469,027
DRA 1992-16, January 22, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,991,112	DRA 1993-12, September 29, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,646,325
DRA 1992-17, February 9, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,748,608	DRA 1993-13, October 19, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,052,629
DRA 1993-1, February 9, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,357,491	DRA 1993-14, November 22, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	988,551
		DRA 1993-15, November 30, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	984,307

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3, 15**

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1988-1246, June 23, 1988, remission of Customs duties on outerwear apparel and fabrics imported by eligible outerwear apparel manufacturers and fabric producers during the period January 1, 1989 to December 31, 1997	3,504,920	PC 1991-505, March 21, 1991, remission of Customs duties and a portion of the sales tax on pointe shoes or block toe shoes	105,864
PC 1988-1247, June 23, 1988, remission of Customs duties on greige outerwear fabrics, imported by eligible converting mills during the period January 1, 1989 to December 31, 1997	1,079,054	PC 1991-976, May 30, 1991, remission of Customs duties on titanium anodes	36,407
PC 1988-2255, September 29, 1988, remission of a portion of Customs duties on rotogravure printing rolls imported by DOMCO Industries Limited, Farnham, Quebec, for use in producing floor coverings	98	PC 1991-977, May 30, 1991, remission of Customs duties on certain broadwoven shirting fabrics	38,433
PC 1988-2374, October 17, 1988, remission of Customs duties on satellites and satellite subsystems for testing and on goods for use in the manufacture of satellites and subsystems	341,649	PC 1991-1129, June 13, 1991, remission of duties on goods acquired in the United States and imported into Canada by Akwesasne residents, by owners or operators of duly authorized community stores and by the Mohawk Council of Akwesasne or by an entity authorized by that Council	2,201
PC 1988-2469, October 31, 1988, remission of Customs duties on certain implants for use in fattening cattle	40,882	PC 1992-287, February 20, 1992, remission of Customs duties on certain importations of sucralose imported into Canada by Redpath Specialty Products	307
PC 1989-1668, August 24, 1989, remission of Customs duties on certain specialty yarns and fabrics for use in the manufacture of apparel after 1988	4,907,205	PC 1992-779, April 30, 1992, remission of Customs duties on certain disodium carbonate for use in the manufacture of glass bottles	102,615
PC 1989-2103, October 19, 1989, remission of Customs duties on certain tropical products imported on or after July 1, 1989	1,919,489	PC 1992-1861, August 27, 1992, remission of Customs duties on certain goods that originate in the United States	143,945
PC 1989-2465, December 14, 1989, remission of Customs duties and sales tax on electrical power transformers and parts	4,823,127	PC 1992-2337, November 19, 1992, remission of Customs duties on certain potatoes imported for use in the manufacture of potato chips	92,706
PC 1990-109, January 25, 1990, remission of duties on nuclear power generation components and systems imported temporarily into Canada for testing purposes by Stern Laboratories Inc	39,851	PC 1992-2479, December 3, 1992, remission of Customs duties on certain gas turbines	467,948
PC 1990-1073, June 7, 1990, remission of Customs duties and a portion of the sales tax on gas ranges	748,983	PC 1992-2483, December 3, 1992, remission of Customs duties and Goods and Services tax paid on a 1984 Dodge pick-up truck imported by Winston Bennett	561
PC 1990-2255, October 18, 1990, remission of Customs duties and a portion of the sales tax on synthetic netting imported for game bird pens	6,831	PC 1993-319, February 23, 1993, remission of Customs duties on the vessel D.V. Balmoral Sea	12,026
PC 1990-2492, November 22, 1990, remission of Customs duties on textured polyester filament yarn imported for weaving broadwoven fabric	887,723	PC 1993-419, March 9, 1993, remission of Customs duties on specified bolsters and sideframes for railcars	297,867
PC 1990-2683, December 13, 1990, remission of Customs duties and a portion of the federal sales tax on shade fabrics for use in growing horticultural crops	118,626	PC 1993-420, March 9, 1993, remission of Customs duties on carbon fibres and filaments	55,805
PC 1990-2707, December 13, 1990, remission of Customs duties and a portion of the sales tax on motorized stair climbing exercise apparatus equipped with electronic monitors	16,921	PC 1993-897, May 4, 1993, remission of Customs duties on certain potatoes imported for use in the manufacture of potato chips	65,041
		PC 1993-898, May 4, 1993, remission of Customs duties on certain products	582,693
		PC 1993-1212, June 8, 1993, remission of Customs duties on certain designers' samples of apparel	468,855
		PC 1993-1547, July 21, 1993, remission of Customs duties on certain fresh and semi-processed fruits and vegetables imported for processing	170,782
		PC 1993-1664, August 5, 1993, remission of Customs duties on beer originating in the United States	59,488

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1993-1678, August 26, 1993, remission of Customs duties on certain products	14,228,549	PC 1981-37, January 8, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	125,019
PC 1993-1692, August 26, 1993, remission of Customs duties on activated clay	1,922	PC 1981-228, January 29, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,636
PC 1993-1808, September 23, 1993, remission of Customs duties on jacquard woven coated fabric for use in the manufacture of upholstered furniture	23,257	PC 1981-235, January 29, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	14,426
PC 1993-1811, September 23, 1993, remission of Customs duties on shade fabrics for use in growing horticultural crops	431,783	PC 1981-297 February 5, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,436
PC 1993-2185, December 29, 1993, remission of the surtax on certain importations of boneless beef into Canada in 1993	1,515,614	PC 1981-666, March 12, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,101
PC 1993-2191, December 29, 1993, remission of duties on local area network apparatus	1,563,472	PC 1981-667, March 12, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,195
PC 1994-41, January 13, 1994, remission of Customs duties on underwater power cable and cable ends	725,838	PC 1981-905, April 2, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,420
PC 1994-65, January 13, 1994, Irene Besse (JMJ) Keyboards Ltd. Remission Order, remits sales tax paid on a piano imported in 1990 from the United States to replace a defective piano that had been imported in 1989	843	PC 1981-978, April 9, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,174
PC 1994-236, February 10, 1994, St. Giles Presbyterian Church Remission Order, remits that portion of the GST payable which relates to instalment payments made on an imported pipe organ prior to 1991	7,336	PC 1981-1183, May 7, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,046
Total National Revenue	70,796,518	PC 1981-1185, May 7, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,790
PURSUANT TO SECTION 133 OF THE CUSTOMS TARIFF		PC 1981-1495, June 4, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,974
NATIONAL REVENUE		PC 1981-1496, June 4, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,417
Customs and Excise		PC 1981-1497, June 4, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,722
PC 1980-3039, November 6, 1980, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,107	PC 1981-1555, June 11, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,659
PC 1980-3199, November 27, 1980, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,459		
PC 1980-3200, November 27, 1980, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,408		
PC 1981-35, January 8, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,029		

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1981-1734, June 25, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	36,717	PC 1981-3564, December 17, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,270
PC 1981-1961, June 16, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,240	PC 1982-82, January 4, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,491
PC 1981-1962, July 16, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,420	PC 1982-87, January 14, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,475
PC 1981-2131, July 29, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,857	PC 1982-204, January 21, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,712
PC 1981-2245, August 19, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	26,497	PC 1982-264, January 28, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,349
PC 1981-2246, August 19, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	14,470	PC 1982-347, February 4, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	28,044
PC 1981-2395, September 3, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,139	PC 1982-397, February 11, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	25,992
PC 1981-2458, September 3, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,138	PC 1982-612, February 18, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	68,604
PC 1981-2550, September 16, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	14,354	PC 1982-698, March 4, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,904
PC 1981-2739, October 8, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,841	PC 1982-699, March 4, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	37,819
PC 1981-3038, October 29, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,503	PC 1982-891, March 18, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,797
PC 1981-3265, November 19, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,298	PC 1982-1007, April 1, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,715
PC 1981-3360, November 26, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,808	PC 1982-1074, April 8, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,569
PC 1981-3563, December 17, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,945	PC 1982-1187, April 22, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,557

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1982-1188, April 22, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,111	PC 1982-2759, September 9, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,722
PC 1982-1304, April 29, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,389	PC 1982-2984, September 30, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,667
PC 1982-1344, May 6, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,893	PC 1982-3374, November 4, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,021
PC 1982-1461, May 13, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,291	PC 1982-3375, November 4, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,106
PC 1982-1527, May 20, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,926	PC 1982-3596, November 25, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	28,975
PC 1982-1662, June 3, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,028	PC 1982-3940, December 23, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	18,697
PC 1982-1729, June 12, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,870	PC 1983-27, January 13, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,055
PC 1982-1792, June 17, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	60,521	PC 1983-28, January 13, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,620
PC 1982-1959, June 30, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,087	PC 1983-217, January 27, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,485
PC 1982-2181, July 22, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,515	PC 1983-279, February 3, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,075
PC 1982-2265, July 29, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,029	PC 1983-459, February 17, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,761
PC 1982-2362, August 5, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,102	PC 1983-668, March 3, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,586
PC 1982-2485, August 18, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,979	PC 1983-669, March 3, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,987
PC 1982-2633, September 3, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,937	PC 1983-710, March 10, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,279

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1983-767, March 17, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,420	PC 1983-3168, October 13, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,847
PC 1983-948, March 31, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,988	PC 1983-3170, October 13, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	16,487
PC 1983-1177, April 21, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,881	PC 1983-3349, October 27, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,569
PC 1983-1322, May 5, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,815	PC 1983-3549, November 17, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,947
PC 1983-1399, May 12, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,293	PC 1983-3669, November 24, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,986
PC 1983-1508, May 19, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,487	PC 1983-4021, December 15, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	20,266
PC 1983-1535, May 26, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,245	PC 1983-4104, December 22, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,338
PC 1983-1714, June 9, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,516	PC 1984-50, January 11, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,853
PC 1983-2042, June 30, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,796	PC 1984-146, January 19, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,024
PC 1983-2345, July 27, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,723	PC 1984-147, January 19, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	14,238
PC 1983-2484, August 10, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,800	PC 1984-264, January 26, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,098
PC 1983-2599, August 24, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,779	PC 1984-434, February 9, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,301
PC 1983-2684, September 1, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,513	PC 1984-653, February 23, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,272
PC 1983-2803, September 15, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,377	PC 1984-780, March 8, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	15,710

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1984-987, March 22, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,274	PC 1984-2660, July 25, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	31,583
PC 1984-988, March 22, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	21,703	PC 1984-2725, August 10, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,850
PC 1984-1076, March 5, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,870	PC 1984-2834, August 24, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	26,936
PC 1984-1158, April 5, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,396	PC 1984-2918, August 31, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	24,505
PC 1984-1243, April 12, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,439	PC 1984-3156, September 12, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,793
PC 1984-1327, April 18, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,375	PC 1984-3157, September 12, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,729
PC 1984-1454, May 5, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,150	PC 1984-3394, October 18, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,643
PC 1984-1556, May 10, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,645	PC 1984-3395, October 18, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,317
PC 1984-1685, May 17, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,161	PC 1984-3396, October 18, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,964
PC 1984-1984, June 7, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	41,224	PC 1984-3635, November 8, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,388
PC 1984-2053, June 14, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,202	PC 1984-3636, November 8, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,665
PC 1984-2189, June 21, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	14,486	PC 1984-3747, November 22, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,856
PC 1984-2314, June 28, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	34,521	PC 1984-3896, December 6, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	23,800
PC 1984-2511, July 12, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,177	PC 1984-3978, December 6, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	39,228

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3. 21**

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1984-4097, December 20, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	21,803	PC 1985-1647, May 16, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,153
PC 1984-4098, December 20, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,847	PC 1985-1648, May 16, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,179
PC 1984-4099, December 20, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,641	PC 1985-1649, May 16, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	45,213
PC 1985-102, January 17, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,920	PC 1985-1650, May 16, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,797
PC 1985-295, January 31, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	38,794	PC 1985-1706, May 23, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,192
PC 1985-481, February 14, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	18,364	PC 1985-1707, May 23, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,554
PC 1985-482, February 14, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,445	PC 1985-1907, June 13, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	37,029
PC 1985-483, February 14, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,063	PC 1985-2007, June 20, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	21,041
PC 1985-637, February 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,834	PC 1985-2076, June 27, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,541
PC 1985-670, February 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,023	PC 1985-2091, June 27, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	76,217
PC 1985-1047, February 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,825	PC 1985-2142, July 4, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	33,798
PC 1985-1162, April 4, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,368	PC 1985-2300, July 24, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	28,493
PC 1985-1163, April 4, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,206	PC 1985-2359, July 24, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,203
PC 1985-1277, April 18, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,756	PC 1985-2474, August 7, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,273

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1985-2504, August 7, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,651	PC 1985-3415, November 11, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,058
PC 1985-2690, August 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,838	PC 1985-3416, November 11, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,004
PC 1985-2691, August 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,646	PC 1985-3417, November 11, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	54,902
PC 1985-2775, September 12, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,895	PC 1985-3530, December 5, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,274
PC 1985-2776, September 12, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,671	PC 1985-3607, December 12, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	15,546
PC 1985-2825, September 19, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	95,954	PC 1985-3608, December 12, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,169
PC 1985-2826, September 19, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	83,942	PC 1986-48, January 10, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,585
PC 1985-2876, September 26, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	64,790	PC 1986-144, January 16, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	91,585
PC 1985-2960, October 3, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	102,804	PC 1986-208, January 23, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,533
PC 1985-2961, October 3, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,114	PC 1986-278, January 30, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,028
PC 1985-3100, October 10, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,055	PC 1986-347, February 6, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	30,830
PC 1985-3205, October 24, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	34,980	PC 1986-404, February 13, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	34,615
PC 1985-3318, November 7, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,494	PC 1986-500, February 17, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,773
PC 1985-3319, November 7, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	28,235	PC 1986-501, February 27, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	18,788

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1986-567, March 6, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,344	PC 1986-1727, July 23, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,810
PC 1986-623, March 13, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	38,195	PC 1986-1728, July 23, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	16,585
PC 1986-686, March 20, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	33,725	PC 1986-1902, August 8, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,945
PC 1986-853, April 10, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,955	PC 1986-1903, August 8, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	78,432
PC 1986-854, April 10, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	214,357	PC 1986-1904, August 8, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,016
PC 1986-948, April 17, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,132	PC 1986-2135, September 11, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	59,280
PC 1986-1071, May 1, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,347	PC 1986-2136, September 11, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,055
PC 1986-1121, May 8, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,070	PC 1986-2137, September 11, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,789
PC 1986-1171, May 15, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,117	PC 1986-2200, September 18, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,064
PC 1986-1210, May 22, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,867	PC 1986-2281, October 2, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,334
PC 1986-1356, June 5, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	36,635	PC 1986-2282, October 2, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,203
PC 1986-1420, June 12, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,686	PC 1986-2321, October 9, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	43,178
PC 1986-1487, June 19, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	43,242	PC 1986-2383, October 23, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	51,419
PC 1986-1570, June 26, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	29,384	DRA 1986-36, November 10, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,203

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1986-38, November 14, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,644	DRA 1987-10, May 20, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	23,273
DRA 1986-39, November 24, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	21,631	DRA 1987-11, June 1, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	27,024
DRA 1986-41, December 15, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	32,540	DRA 1987-12, June 15, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	44,988
DRA 1986-42, December 15, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	73,729	DRA 1987-13, July 2, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	38,998
DRA 1986-43, December 22, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	52,173	DRA 1987-14, July 22, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	68,988
DRA 1987-1, January 16, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,380	DRA 1987-15, August 4, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,202
DRA 1987-3, February 13, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	17,104	DRA 1987-16, August 19, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	50,986
DRA 1987-4, February 25, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	40,709	DRA 1987-17, August 26, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	140,096
DRA 1987-5, March 6, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	16,391	DRA 1987-18, September 9, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	41,342
DRA 1987-6, March 25, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	116,726	DRA 1987-19, September 22, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	50,791
DRA 1987-7, April 9, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	29,298	DRA 1987-20, October 7, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	47,784
DRA 1987-8, April 27, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	30,319	DRA 1987-21, October 20, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	23,362
DRA 1987-9, May 11, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	52,217	DRA 1987-22, November 6, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,145

Remissions of taxes, fees, penalties and other debts—Concluded**Details of remissions of taxes, fees, penalties and other debts—Concluded**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1987-23, November 23, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,670	DRA 1987-25, December 24, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	15,201
DRA 1987-24, December 1, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	62,868	Total National Revenue	4,593,985

* Estimated amount.

Debts, obligations and claims written off or forgiven

There are three categories of approval/authority for the write-off or forgiveness of debts, obligations and claims:

- (i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i)(a) and (b)—
- (a) Section 25(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-offs, from the memorandum departmental accounts receivable, of any debt other than overpayment of salaries, wages, and employment related allowances, obligation or claim that does not exceed \$25,000.
- (b) Other Acts of Parliament (eg. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.
- (ii) Treasury Board approval— Section 25(1) of the FAA allows a Minister, with specific Treasury Board approval, to write-off, from memorandum departmental accounts receivable, any debt, obligation or claim that exceeds \$25,000. Certain debts, obligations or claims less than \$25,000 (e.g. overpayment of salaries, wages and employment-related allowances) may require Treasury Board approval to be written off.
- (iii) Parliamentary authority—
- (a) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Assets and Liabilities of Canada or due by a Crown corporation is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an Appropriation Act.
- (b) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Assets and Liabilities of Canada is to be written off, the write-off must be authorized by Parliament as a budgetary item in an Appropriation Act or some other Act.
- (c) Section 25(4) of the FAA specifies that any debt, obligation or claim of a Crown corporation due to the Government may be forgiven by being included in a budgetary vote of an Appropriation Act.

The type of accounts and the categories of deletions are indicated by the following codes:

Account	Deletion	Code
Memorandum accounts receivable	Write-off	A
Memorandum accounts receivable	Forgiveness	B
Asset accounts	Write-off	C
Asset accounts	Forgiveness	D

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
FINANCIAL ADMINISTRATION ACT—										
AGRICULTURE	A	21,035	4,344,292	55	4,139,337				21,090	8,483,629
COMMUNICATIONS—										
Department—										
Communications	A	133	16,993						133	16,993
Environment (Parks Program)	A	14	44,417						14	44,417
National Film Board	A			1	15,912				1	15,912
EMPLOYMENT AND IMMIGRATION—										
Department/Commission	A	6,890	1,966,125	2	2,199,783				6,892	4,165,908
Government annuities account	C					6b	172	9,802	172	9,802
Labour	A			1	60,643				1	60,643
Canadian Centre for Occupational Health and Safety	A	13	12,673						13	12,673

Debts, obligations and claims written off or forgiven—Continued

		Ministerial approval		Treasury Board approval		Parliamentary authority		Total		
	Code ⁽¹⁾	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
ENERGY, MINES AND RESOURCES—										
Department—										
Energy, Mines and Resources	A	3,657	36,980	1	65,550				3,658	102,530
Forestry	A	13	555						13	555
ENVIRONMENT	A	1	105						1	105
EXTERNAL AFFAIRS—										
Canadian International Development Agency—										
Development assistance loans	D					26b	4	6,644,515	4	6,644,515
FINANCE—										
Federal Office of Regional Development—										
Quebec	A	7	88,672	35	13,660,747				42	13,749,419
Office of the Superintendent of Financial Institutions	A	40	7,617						40	7,617
FISHERIES AND OCEANS	A	358	148,213						358	148,213
INDUSTRY, SCIENCE AND TECHNOLOGY—										
Department—										
Industry, Science and Technology	A	15	195,359	30	5,153,196				45	5,348,555
Consumer and Corporate Affairs	A	15	2,882	1	72,000				16	74,882
National Research Council of Canada	A	329	27,881						329	27,881
Social Sciences and Humanities Research Council	A	1	5,840						1	5,840
Statistics Canada	A	276	34,856						276	34,856
JUSTICE—										
Department	A	69	690						69	690
Supreme Court of Canada	A	1	248						1	248
NATIONAL DEFENCE	A	343	191,457						343	191,457
NATIONAL HEALTH AND WELFARE										
	A	828	1,051,644						828	1,051,644
NATIONAL REVENUE—										
Customs and Excise	A	782	2,291,956	102	11,474,727				884	13,766,683
Taxation	A	29,371	106,223,761	2,192	347,349,960				31,563	453,573,721
PRIVY COUNCIL—										
Department	A	16	8,078						16	8,078
Canadian Intergovernmental Conference Secretariat	A	1	313						1	313
SECRETARY OF STATE—										
Department—										
Employment and Immigration (Immigration Program)	A	69	13,859						69	13,859
SOLICITOR GENERAL—										
Correctional Service	A	320	49,067						320	49,067
National Parole Board	A	1	750						1	750
Royal Canadian Mounted Police	A	47	47,761						47	47,761
SUPPLY AND SERVICES—										
Department	A	38	75,134						38	75,134
Optional Services										
Revolving Fund	A	25	96,150						25	96,150
Public Works	A	14	130,320						14	130,320
TRANSPORT	A	3,103	777,746	12	4,398,382				3,115	5,176,128
TREASURY BOARD	A			2	274				2	274
VETERANS AFFAIRS	A	307	458,084						307	458,084
WESTERN ECONOMIC DIVERSIFICATION										
	A	9	95,951	32	11,852,764				41	11,948,715
		68,141	118,446,429	2,466	400,443,275		176	6,654,317	70,783	525,544,021

Debts, obligations and claims written off or forgiven—*Concluded*

		Ministerial approval		Treasury Board approval		Parliamentary authority		Total		
	Code ⁽¹⁾	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
BANKRUPTCY AND INSOLVENCY ACT—										
COMMUNICATIONS—										
Department—										
Environment (Parks Program)	A	1	29						1	29
FISHERIES AND OCEANS	A	6	348,853						6	348,853
NATIONAL DEFENCE	A	19	66,653						19	66,653
NATIONAL REVENUE—										
Customs and Excise	A	65	101,799						65	101,799
Taxation	A	20,627	196,858,817						20,627	196,858,817
SUPPLY AND SERVICES—										
Department—										
Public Works	A	1	4,112						1	4,112
		20,719	197,380,263						20,719	197,380,263
FAMILY ALLOWANCES ACT—										
NATIONAL HEALTH AND WELFARE	B	5,189	965,542						5,189	965,542
INDIAN ACT—										
NATIONAL HEALTH AND WELFARE	B	97	9,786						97	9,786
OLD AGE SECURITY ACT—										
NATIONAL HEALTH AND WELFARE	B	711	717,626						711	717,626
UNEMPLOYMENT INSURANCE ACT—										
EMPLOYMENT AND IMMIGRATION	A	33,357	29,281,132						33,357	29,281,132
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS	A	2,525	3,500,927						2,525	3,500,927
OTHER—										
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—										
Indian housing assistance fund ⁽²⁾	D	95	131,500						95	131,500
SOLICITOR GENERAL—										
Correctional Service										
Parolee loans ⁽³⁾	D	378	12,204						378	12,204
		473	143,704						473	143,704
		131,212	350,445,409	2,466	400,443,275		176	6,654,317	133,854	757,543,001
SUMMARY—										
Write-offs	A/C	124,742	348,608,751	2,466	400,443,275		172	9,802	127,380	749,061,828
Forgiveness	B/D	6,470	1,836,658				4	6,644,515	6,474	8,481,173
		131,212	350,445,409	2,466	400,443,275		176	6,654,317	133,854	757,543,001

⁽¹⁾ See introduction above.⁽²⁾ Vote L51a, *Appropriation Act No. 9, 1966*, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to an Indian.⁽³⁾ Vote L103b, *Appropriation Act No. 1, 1969*, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

Accountable advances

Note: Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

Summary of outstanding accountable advances

Department and agency	Advances outstanding as at March 31, 1994		Advances settled in April 1994		Advances outstanding as at April 30, 1994*	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
AGRICULTURE—						
Department	1,737	1,006,557	1,644	934,452	93	72,105
ATLANTIC CANADA OPPORTUNITIES AGENCY—						
Department	111	50,208	109	49,987	2	221
COMMUNICATIONS—						
Department—						
Communications	334	249,442	323	248,730	11	712
Environment (Parks Program)	962	464,295	859	436,861	103	27,434
Multiculturalism and Citizenship	57	35,008	38	27,205	19	7,803
Secretary of State	41	41,982	20	26,017	21	15,965
Advisory Council on the Status of Women	9	6,700	9	6,700		
Canadian Radio-television and Telecommunications Commission	6	4,322	6	4,322		
National Archives of Canada	55	24,284	16	12,189	39	12,095
National Film Board	194	88,384	34	8,897	160	79,487
National Library	27	17,716	18	13,241	9	4,475
Public Service Commission	213	159,075	209	158,269	4	806
Status of Women—Office of the Co-ordinator	9	12,711	9	12,711		
	1,907	1,103,919	1,541	955,142	366	148,777
EMPLOYMENT AND IMMIGRATION—						
Department/Commission—						
Employment and Immigration	2,894	1,594,729	2,786	1,564,901	108	29,828
Labour	386	176,568	351	153,367	35	23,201
Canada Labour Relations Board	13	4,055	13	4,055		
	3,293	1,775,352	3,150	1,722,323	143	53,029
ENERGY, MINES AND RESOURCES—						
Department—						
Energy, Mines and Resources	785	593,841	742	572,523	43	21,318
Forestry	204	127,079	203	123,173	1	3,906
Atomic Energy Control Board	144	215,401	144	215,401		
National Energy Board	74	75,352	74	75,352		
Northern Pipeline Agency	1	75	1	75		
	1,208	1,011,748	1,164	986,524	44	25,224
ENVIRONMENT—						
Department	1,120	924,535	1,072	891,155	48	33,380
EXTERNAL AFFAIRS—						
Department ⁽¹⁾	3,281	8,150,825	2,538 ⁽²⁾	6,692,589 ⁽²⁾	743	1,458,236
Canadian International Development Agency	188	408,443	187	403,083	1	5,360
	3,469	8,559,268	2,725	7,095,672	744	1,463,596
FINANCE—						
Department	151	109,734	145	106,968	6	2,766
Auditor General	222	265,056	222	265,056		
Canadian International Trade Tribunal	1	400	1	400		
Federal Office of Regional Development — Quebec	84	42,618	81	38,737	3	3,881
Office of the Superintendent of Financial Institutions	14	9,436	14	9,436		
	472	427,244	463	420,597	9	6,647
FISHERIES AND OCEANS—						
Department	1,473	798,113	1,410	779,725	63	18,388
GOVERNOR GENERAL	7	11,600	7	11,600		

Accountable advances—Continued

Summary of outstanding accountable advances—Continued

Department and agency	Advances outstanding as at March 31, 1994		Advances settled in April 1994		Advances outstanding as at April 30, 1994*	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—						
Department	1,168	1,108,209	847	483,725	321	624,484
INDUSTRY, SCIENCE AND TECHNOLOGY—						
Department—						
Industry, Science and Technology	466	385,764	426	357,213	40	28,551
Consumer and Corporate Affairs	459	242,720	437	225,855	22	16,865
Canadian Space Agency	245	386,520	206	323,100	39	63,420
Investment Canada	11	29,363	11	29,363		
National Research Council of Canada	264	288,751	264	288,751		
Natural Sciences and Engineering Research Council	9	4,931	8	4,431	1	500
Social Sciences and Humanities Research Council	3	2,600			3	2,600
Statistics Canada	259	204,071	259	204,071		
	1,716	1,544,720	1,611	1,432,784	105	111,936
JUSTICE—						
Department	500	283,613	487	268,633	13	14,980
Canadian Human Rights Commission	26	8,959	26	8,959		
Commissioner for Federal Judicial Affairs	500	1,026,590	336	559,896	164	466,694
Federal Court of Canada	14	10,526	14	10,526		
Offices of the Information and Privacy Commissioners of Canada	13	7,910	13	7,910		
Supreme Court of Canada	5	9,195	5	9,195		
Tax Court of Canada	13	8,350	13	8,350		
	1,071	1,355,143	894	873,469	177	481,674
NATIONAL DEFENCE						
Department	24,176	27,127,560	16,469	17,115,911	7,707	10,011,649
Emergency Preparedness Canada	23	40,831	23	40,831		
	24,199	27,168,391	16,492	17,156,742	7,707	10,011,649
NATIONAL HEALTH AND WELFARE—						
Department	1,440	784,742	1,273	738,144	167	46,598
Medical Research Council	11	7,034	10	5,873	1	1,161
Patented Medicine Prices Review Board	2	625	2	625		
	1,453	792,401	1,285	744,642	168	47,759
NATIONAL REVENUE—						
Customs and Excise	2,375	2,099,069	2,336	2,074,977	39	24,092
Taxation	2,223	1,126,359	1,260	676,381	963	449,978
	4,598	3,225,428	3,596	2,751,358	1,002	474,070
PARLIAMENT—						
The Senate		7,150		7,150		
House of Commons	25	15,630	25	15,630		
Library of Parliament	12	5,990	12	5,990		
	37	28,770	37	28,770		
PRIVY COUNCIL—						
Department	96	106,572	95	102,972	1	3,600
Canadian Centre for Management Development	80	47,000	80	47,000		
Canadian Intergovernmental Conference Secretariat	8	7,600	8	7,600		
Canadian Transportation Accident Investigation and Safety Board	104	57,925	4	1,500	100	56,425
Chief Electoral Officer	193	431,902	123	270,185	70	161,717
Commissioner of Official Languages	33	11,402	33	11,402		
Public Service Staff Relations Board	11	6,575	11	6,575		
	525	668,976	354	447,234	171	221,742

Accountable advances—Continued

Summary of outstanding accountable advances—Concluded

Department and agency	Advances outstanding as at March 31, 1994		Advances settled in April 1994		Advances outstanding as at April 30, 1994*	
	Number	Amount \$	Number	Amount \$	Number	Amount \$
SECRETARY OF STATE—						
Department—						
Employment and Immigration (Immigration Program)	814	952,875	725	871,644	89	81,231
Immigration and Refugee Board of Canada	81	60,661	77	59,827	4	834
	895	1,013,536	802	931,471	93	82,065
SOLICITOR GENERAL—						
Department	50	16,647	48	15,750	2	897
Canadian Security Intelligence Service	1	700,000	1	700,000		
Correctional Service	1,048	538,698	1,040	535,292	8	3,406
National Parole Board	25	25,352	22	24,407	3	945
Royal Canadian Mounted Police	5,771	7,831,353	5,771	7,831,353		
	6,895	9,112,050	6,882	9,106,802	13	5,248
SUPPLY AND SERVICES—						
Department—						
Supply and Services	359	250,393	307	213,737	52	36,656
Public Works	874	667,687	571	456,416	303	211,271
Communications (Government Telecommunications Agency)	45	18,229	35	13,394	10	4,835
	1,278	936,309	913	683,547	365	252,762
TRANSPORT—						
Department	4,060	3,349,427	3,304	2,922,031	756	427,396
Grain Transportation Agency Administrator	9	3,600	9	3,600		
National Transportation Agency	78	55,857	72	55,538	6	319
	4,147	3,408,884	3,385	2,981,169	762	427,715
TREASURY BOARD—						
Secretariat	157	97,710	145	93,394	12	4,316
Comptroller General	44	20,048	42	19,098	2	950
	201	117,758	187	112,492	14	5,266
VETERANS AFFAIRS—						
Department	360	376,888	308	341,989	52	34,899
WESTERN ECONOMIC DIVERSIFICATION						
	44	22,788	43	22,637	1	151
Total	63,384	66,548,795	50,921	51,946,008	12,463	14,602,787

* For details, see following statement called—"Details of accountable advances outstanding as at April 30, 1994".

(1) In an effort to focus on advances that were delinquent (due for settlement but still outstanding), the department reported on a different basis in 1992-93. The figures reported by the department were \$2,742,476 and \$96,098 for March 31, 1993 and April 30, 1993 respectively. The Office of the Auditor General, based on their tests, estimated that the figures reported should have been \$7,549,543 and \$2,277,148 respectively.

(2) Of this amount, \$3,246,108 foreign service and travel related accountable advances were issued but are not yet due (1,149 advances were settled in April).

Accountable advances—Continued**Details of accountable advances outstanding as at April 30, 1994**

Name	Amount	Name	Amount
	\$		\$
AGRICULTURE		Secretary of State	
Department		Boudrias D	1,500
Becking I	900	Brooks C	1,340
Borrel B	1,939	Clark B (4)	1,300
Bradnock W (4)	3,158	Halliday B	3,500
Caro-Lamy	1,236	Labrie J (3)	6,605
Chancey G	1,600	Advances under \$500 (11)	1,720
D'Andrea B	630		15,965
Duchaine F	2,200	National Archives of Canada	
Fulton C	826	Ballantyne D	500
Gifford M	544	Cyr A	550
Goodine T	660	Fortier M F	1,000
Hébert B	500	Martineau A	1,000
Jarjour V	835	Trepanier J	500
Lemmon C	2,128	Van Leyen T	1,000
Mackie R	600	Wallot J P	2,500
Marquart D	1,330	Advances under \$500 (32)	5,045
Ostiguy F	575		12,095
Paquette D	946	National Film Board	
Roniker C	2,261	Allder M	5,598
Ross W	891	Beaudoin Y	543
Rutherford D	643	Blais G	1,534
Trépanier J	1,500	Bonin C	1,496
Verreault R H	1,900	Carter-Edward E	1,177
Wauthy J-M	1,500	Channer L	1,040
White W	584	Coles T	700
Willis N	1,072	Dandavino M	20,826
Wong D	28,100	Daoust J L	2,103
Advances under \$500 (64)	13,047	Drolet S	1,034
	72,105	Drouin J	1,034
		Girlando R	4,347
ATLANTIC CANADA OPPORTUNITIES		Greenlaw T	2,716
AGENCY		Hébert P	1,500
Department		Julian B	500
Advances under \$500 (2)	221	Kalogeras S	814
COMMUNICATIONS		Kish A	1,329
Department		Klinck E	849
Communications		Leblanc M	508
Advances under \$500 (11)	712	MacDonald F	1,461
Environment (Parks Program)		Marion L	1,829
Adams M	800	Moore S	700
Baker B	628	Ogilvie K	1,019
Beardy F	883	Pattison L A	500
Binder L	500	Rémillard G	2,613
Bondar M	1,000	Sarrazin N	961
Coles E	600	Scultety P	1,714
Fontaine H	700	Swan S	1,109
Fyfe-Fortin M	500	Yakeleya R	550
Gardan C	532	Zakowich R	600
Govette Y	637	Advances under \$500 (130)	17,267
Hammerquist G	560		79,487
McCracken	600	National Library	
McDonough D	1,000	Bradley S	700
Rigby B	750	D'Aoust J (2)	2,650
Primas R	716	Advances under \$500 (6)	1,125
Taparjuk L	533		4,475
Zellermeyer A	630	Public Service Commission	
Advances under \$500 (86)	15,865	Advances under \$500 (4)	806
	27,434		148,777
Multiculturalism and Citizenship			
Conrad L	1,250		
Dufour J	533		
Durdle W	1,620		
Macpherson (2)	1,694		
Waugh N	500		
Advances under \$500 (13)	2,206		
	7,803		

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
EMPLOYMENT AND IMMIGRATION			
Department/Commission			
Employment and Immigration			
Adams T	500	McKay C	650
Cichos A	500	Nobes R	500
Coates D	500	Page R	2,000
Donavan D	1,000	Phillips D	824
Goodman	500	Poulin S	600
Johnston J	10,215	Reynolds K	9,100
Landon L	3,671	Scott J	1,100
Lebreux D	931	Staniforth A	500
Mantzel L	600	Vanek K	800
McLeod D	1,880	Webb W J	732
Patrick P	1,187	Advances under \$500 (23)	3,038
Shpur G	700		33,380
Verrall P	800		
Advances under \$500 (95)	6,844		
	29,828		
Labour		EXTERNAL AFFAIRS	
Bibaud L	671	Department	
Blondin E	800	External Affairs and International Trade Canada —	
Buist R	760	Cote L	800
Chenier J	570	Halper A (2)	1,551
Dobbie D	2,095	Marks D	2,080
Dunstan H	583	Richard R	2,970
Gordon M	1,997	Wynne D	2,000
Kendall G	948	Other Government Department	
Klein V	550	Asselin N	1,170
Langan J	1,510	Grandbois A (3)	7,631
Lareau S	4,500	Other (733) ⁽¹⁾	1,440,034
Legault J	500		1,458,236
Mastromattia E	1,449		
Valentine S	1,491		
Watson W (2)	1,125		
Advances under \$500 (19)	3,652		
	23,201		
	53,029		
ENERGY, MINES AND RESOURCES		Canadian International Development Agency	
Department		Robard G	5,360
Energy, Mines and Resources			1,463,596
Butler K	6,999		
Walsh D (14)	7,913		
Wiggin M (4)	1,872		
Advances under \$500 (24)	4,534		
	21,318		
Forestry		FINANCE	
Chaichanasuwat O	3,906	Department	
	25,224	Mitchell B	764
		Smith B	1,000
		Advances under \$500 (4)	1,002
			2,766
ENVIRONMENT		Federal Office of Regional Development—Quebec	
Department		Germain Simard	681
Benmergui J	600	Lisette Therrien	3,000
Bourbonniere R	1,241	Advance under \$500 (1)	200
Cavadias A	500		3,881
Deary J	700		6,647
Dunlop S	500		
Grimes D	655		
Howe B	1,964		
Jones K (2)	570		
Killoran R D	3,056		
Koning N	500		
Lahaie G	1,000		
Lambert D (3)	2,250		
			18,388

Accountable advances—Continued**Details of accountable advances outstanding as at April 30, 1994—Continued**

Name	Amount	Name	Amount
	\$		\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Burta P	2,000	Marchand A	1,000
Desmoulin F	680	Price P	1,000
Kanasatake (68)	98,426	Rheault F	1,000
Lac Rapide (44)	63,351	Scribailo	1,000
Latoski S	600	Sloot E	1,000
Odanak (36)	50,310	Toole M	4,000
Palmer M	700	Vince C	1,340
Schefferville (128)	379,598	Advances under \$500 (17)	7,450
Sembsmoon R	600		63,420
Sidney J	3,066	Natural Sciences and Engineering	
Wolinak (8)	20,309	Research Council	
Advances under \$500 (31)	4,844	Château Laurier	500
	624,484	Social Sciences and Humanities Research Council	
		Léger M	1,500
		Desjardins J	1,000
		Advance under \$500 (1)	100
			2,600
			111,936
INDUSTRY, SCIENCE AND TECHNOLOGY			
Department			
Industry, Science and Technology			
Aisalbie C	1,809	JUSTICE	
Donald I	736	Department	
Dreyer B F	1,054	Hoffman S	4,000
Gagnon R A	1,652	Levesque A M	500
King G	635	Michel P D	600
Lalonde P (2)	657	Soullière D	4,000
MacDonald C T (2)	2,920	Vicini S	4,000
Morissette F	1,250	Advances under \$500 (8)	1,880
Pawlowicz J	3,604		14,980
Pierre F C (2)	608	Commissioner for Federal Judicial Affairs	
Pineault G (3)	5,000	Adam G	4,100
Tomlinson M	4,000	Adams S	700
Tremblay M	600	Agrios J	2,945
Turk E	650	Arkell K	3,000
Woods G	2,376	Austin A	1,200
Advances under \$500 (20)	28,551	Beard H	1,700
		Beaulieu L	800
		Bellegem J	2,558
		Belleville M	3,000
		Bell R	2,700
		Boilard G	2,000
		Boissonneault R	1,400
		Bouck J	1,250
		Boudreau A	5,000
		Brockenshire J	4,735
		Browne E	6,200
		Campbell A	2,400
		Canadian Institute for Administration of Justice	30,000
		Caswell M	3,500
		Catzman M	2,100
		Cavarzan J	669
		Chateau Bonne Ent.	3,000
		Chateau Frontenac	10,000
		Cosgrove P	1,000
		Couture J	2,700
		Cunningham J	9,000
		Cusson R	600
		Daigle J	600
		DesRoches A	905
		Desroches J	900
		Doherty D	3,000
		Dubin C	5,700
		Dunnet T	3,588
		Duval Hessler N	2,658
		Duval L	1,300
		Eberle J	1,000
		Edwards E	1,500
		Ferguson D	5,000
		Ferrier L	2,780
		Finch L	1,920
Consumer and Corporate Affairs			
Biage Dumoulin D	500		
Boyd T R	3,800		
Chandler H	822		
Duchesne R	600		
Garipey J	550		
Gwill A	680		
Hong S	1,700		
Irvine S	600		
Moore G	1,233		
Plamondon M	1,088		
Raill R	1,000		
Riel L P	500		
Ring T	500		
Rioux F	650		
Sutherland Brown R	700		
Advances under \$500 (7)	1,942		
	16,865		
Canadian Space Agency			
Despars L	1,000		
Doetsch K	2,500		
Doré K L	1,000		
Dudelzak A	1,000		
Erb B	11,960		
Faulkner J	1,000		
Fortier L	1,500		
Franklin D	2,500		
Gibbs G	10,470		
Hollinger A	1,000		
Kingsbury	1,000		
Krukewich K	6,700		
Legault C	1,000		
Lynn L	2,000		
Madeley D	1,000		

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Foisy R	1,600	Paul R	6,000
Forget J	700	Perras P	5,370
Gagne L	800	Picard E	4,400
Garton N	3,050	Poitras L	1,500
Gautreau J	1,400	Poulin F	4,000
Gerein W	3,082	Power P	669
Godin P	800	Proudfoot P	2,000
Goodridge N	2,001	Rawlins B	2,000
Gray W	900	Riche D	5,000
Guthrie A	2,100	Roberts F	2,100
Hamilton H	3,000	Rooke J	3,000
Hawkins B	1,200	Ross K	598
Hermiston P	2,000	Rouleau G	2,658
Hewak B	1,200	Rousseau J	3,548
Hogg S	3,225	Ryan P	3,025
Holiday Inn Kingston	5,000	Saunders E	2,100
Howden P	2,415	Savard L	850
Huband C	4,000	Savoie R	900
Huneault R	1,100	Simonsen V	2,500
Jarvis P	3,288	Sirois AL	1,600
Jenkins D	2,100	Sirois JA	2,609
Jennings J	2,300	Sirois JC	700
Jerome J	9,280	Soubliere H	700
Jones M	2,100	Stach E	4,922
Karam N	3,159	Taliano D	1,272
Kinsman G	2,500	Teitelbaum M	5,000
Kovacs F	1,000	Thomson G	2,899
Kozak L	3,500	Tobias P	2,400
Kurisco S	1,600	Turcotte Y	550
Kyle L	4,000	VanDuzer J	2,500
Labrosse J	1,600	Veit J	4,700
Lamarre L	10,500	Watt J	1,200
Lambert J	1,373	West E	2,570
Lander C	7,000	Western Judicial Education Centre	10,000
Legg H	2,000	Wilkins L	2,000
Linden A	2,900	Wong R	2,700
MacCallum E	2,500	Wright B	3,318
MacDonald E	6,158	Wright J	1,200
Macerola Y	4,680	Zalev C	1,500
Mahoney P	799	Advances under \$500 (13)	2,043
Manoir St. Saveur	10,000		466,694
Marshall T	1,000		481,674
Marshall W	1,500		
Matheson J	1,000		
McCombs J	2,300		
McGarry J	2,529		
McIntyre J	1,369		
McIsaac J	1,300		
McKeown W	1,300		
McKinnon R	2,500		
Medhurst D	6,000		
Melançon V	4,000		
Mercier P	1,500		
Meredith K	3,153		
Millette E	700		
Milliken J	1,624		
Millward P	2,000		
Mitchell G	1,000		
Monnin M	1,300		
Moore G	1,284		
Moore W	2,500		
Morin L	669		
Morrison W	3,844		
Noonan M	8,458		
O'Byrne M	3,040		
O'Connor T	8,060		
O'Driscoll J	1,125		
O'Leary W	917		
O'Neill J	1,098		
Osborne C	23,875		
Otis L	2,000		
Parrett W	2,131		

NATIONAL DEFENCE

Department

Abbott L (2)	6,430
Abbott OG	800
Abbott PS	1,302
Abeysondera FF	600
Acreman RE	6,500
Adams CW	1,160
Adams AA (3)	836
Adams R (2)	1,109
Adams R (2)	1,140
Adamson SA	810
Adamthwaite T	2,519
Agnew S	10,000
Agostini F	800
Aguinaga EB	3,000
Ainslie WA	2,055
Aitken LE	800
Aker SL	610
Albert JJ	1,325
Albertson S	1,000
Albright D	600
Alderton AD	650
Alderton AD	925
Alegre C	500
Allain I (2)	9,000

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Allain RJ (5)	23,559	Badior D (2)	9,012
Allaire T	895	Baiden PA	1,700
Allan D	1,224	Baillargeon J	1,300
Allan K (2)	1,198	Baines SA	1,644
Allan P	865	Baker PA	1,027
Allan P	1,000	Baker DA (5)	4,266
Allan SEA (3)	5,306	Baker R	630
Allard EJ (2)	1,000	Baksh Iqbal	750
Allard DJ (8)	6,596	Balcerzak AB	900
Allard E	550	Baldry PM	3,012
Allard PC	1,400	Baldwin R	880
Allen JB	500	Balestra JFB	1,622
Allen JP	525	Ball PK (2)	610
Allen P	3,800	Ball W	7,676
Allie Jar (2)	690	Ballinger EA	1,014
Allin RJ (2)	1,473	Bamford D	3,500
Almolky TJ	1,370	Bandura R	1,746
Almstrom JA	3,000	Bangor JT	795
Amami T	800	Banik B	1,700
Aman RT	685	Banks GW (2)	775
Ambrose RC	1,370	Banks RD	637
Anderson DNW	2,200	Bannach ST	600
Anderson RL	700	Banville JA	550
Anderson AK (2)	3,375	Baran AK	1,096
Anderson AW (2)	1,650	Barber MJ	1,300
Anderson A (3)	882	Barefoot ELG (2)	920
Anderson D	2,000	Baril A	790
Anderson HC (2)	1,439	Barker DS	1,460
Anderson L	800	Barker M	752
Anderson WJ (2)	1,392	Barkhouse W	810
Anderson D	2,000	Barnes J	501
Andrews WD	2,717	Barnes JP	1,918
Andruszka JM (3)	2,535	Barnes SL	500
Angibault N	500	Barnhouse PDC	1,400
Anstey CA (2)	852	Baron JR	1,020
Anthony R	900	Bar DE	700
Antkowiak RG	1,258	Barrette R	1,035
Antonacci CA	1,000	Barry MJ (2)	2,055
Aquanno TW	1,507	Bartlett PR	800
Arboleya L (2)	10,196	Bartlett W	520
Armour P	2,055	Barton BS (5)	32,854
Armsden N (2)	3,310	Bashow DL (4)	1,755
Armstrong H	1,244	Basque JG	1,055
Armstrong W	1,250	Battiste B (2)	1,250
Armstrongwhitworth HR	600	Batty T	650
Arnaud JC	793	Bauer S	5,191
Arnoldi MFH	1,500	Bayfield T	1,500
Arsenault D	500	Beamish CJ (2)	2,100
Arsenault TP	600	Beattie P	900
Arseneau SM (2)	2,192	Beatty CD	850
Ashbourne D (2)	3,600	Beaucage B	822
Ashdown VV	1,800	Beauchemin JYS (2)	1,550
Ashley GCS (2)	1,685	Beaudet M (2)	3,497
Ashton BW (2)	900	Beaudin JFAY (3)	815
Asselin JS	5,300	Beaudoin R	500
Atkins E	1,224	Beaudoin JD (2)	1,640
Attridge W	800	Beaudoin PL	2,000
Aubin F	1,041	Beaulac G	1,660
Aubrey PJ (2)	1,000	Beaulieu CF	1,500
Aubry JGD (2)	1,863	Beaulieu AGJ	1,000
Aubry JR	800	Beaulieu A	1,500
Auger M	1,100	Beaulieu C	1,000
Auger-Lucas C	770	Beaulieu JRD	2,000
Augusta G (2)	1,466	Beaumont JRJ (2)	4,658
Auns Vu (4)	3,550	Beaupre JLY	2,000
Aupin JRBG	3,000	Beaupre MJS	601
Ayers L	1,185	Beuregard JLM	1,370
Aylward C	500	Beuchard D	779
Ayotte J	1,388	Beckershoff RA	1,109
Babcock T	550	Bedard JL	3,347
Badcock AW	508	Beers G	2,000

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Beers GT (2)	3,008	Blanchette D	900
Beetham R	892	Blanchette JAVR (2)	2,450
Beggs RC	2,000	Blanchette MA (3)	2,822
Begin N	653	Bland M	600
Begin R (4)	3,600	Blenk L	2,000
Begley G	750	Blizzard R	581
Belanger JNSA	2,000	Blizzard RSE	1,950
Belanger J	1,600	Blondin L	900
Belanger JA (3)	3,193	Blondin JAJY (3)	1,000
Belanger JFE	2,329	Bloomfield M	2,500
Belec J	670	Blouin PD	683
Bell P	2,295	Blouin JJP (3)	2,654
Bell SA (2)	505	Bobyn SM (2)	700
Bell JB	1,750	Boettger KR	828
Bell JR	1,000	Bogle THP	1,555
Bellemare S (2)	1,165	Boies H (3)	2,250
Benard MLL	1,220	Boisclair B	3,400
Benedek L (2)	3,541	Boislard JBC	1,515
Benedict KL	559	Boisseau M	2,140
Benjamin DJR	685	Boissonneault R (3)	3,974
Benko JB	1,400	Boivin M	3,000
Bennett DP	1,918	Bolduc JG (2)	2,140
Benoit GS	1,233	Bolt GD	1,130
Benoit P	650	Bondy HJ	750
Benoit P	1,563	Boone L	2,000
Benoit P	925	Boot DN	3,350
Benoit RG	500	Borch HJW (3)	1,140
Benson AA	2,221	Borer L	1,000
Bentley LW	6,087	Borgia J (2)	850
Bentley RC (4)	4,046	Borne DJ	2,154
Bergeron JAP	1,370	Boskwick WM (4)	15,976
Bergeron JRD	600	Boswell L	1,000
Bergeron JRG (5)	4,102	Boswell L (2)	1,800
Bergeron RG	879	Boswell D (2)	1,775
Bergeron S	1,000	Boswell L (2)	1,500
Bergin S	3,000	Bouchard J	950
Bernard R	3,200	Bouchard J	849
Bernard J	1,100	Bouchard JAL	1,165
Bernier SGJA (2)	550	Bouchard JD (3)	5,250
Bernier JD	1,300	Bouchard JG (2)	4,397
Bernt JA	1,439	Boucher JA	833
Bertram MJ (2)	4,206	Boucher JA (3)	2,487
Bertrand JC (2)	1,150	Boucher JGD	500
Bertrand RJ	2,329	Boucher JP	1,100
Berube G	1,500	Boudreau D	1,500
Berube JO	2,847	Boudreau M	500
Berube JP	500	Bouille JLND	1,500
Best GR (2)	1,300	Boulanger Y	2,006
Betts KR (7)	12,068	Bound J	660
Beyea D (2)	1,425	Bourassa JAR	1,200
Bickerton R	653	Bourke RE	1,100
Bielek R (2)	975	Bourque GJ	650
Bigelow DJ	1,000	Boutet F	1,918
Bigras JNS (2)	760	Boutet JAGP (5)	5,293
Billard JH	575	Boutin JLPL (4)	3,321
Bilodeau JAJ	884	Bowden TJ (2)	3,000
Bilodeau JAP(2)	650	Bowden KA	700
Bird CE	600	Bowen L	994
Bird G	835	Bowen BD	1,030
Birkwood P (2)	2,360	Bowes D	1,632
Bishop RA	970	Bowie JC	2,000
Bishop D	1,500	Bowie SL (2)	825
Bisson GJ (3)	2,856	Bowness RW (2)	3,083
Bissonneault JLN	2,261	Boyчук WJ	2,300
Black MG	2,450	Boyd D (2)	1,400
Blacquiére JN	4,000	Boyd JA	2,224
Blades S	680	Boylancollingrid TR	540
Blair CF (3)	1,626	Bradbeer R (2)	12,375
Blair W	600	Bradbury JE (2)	5,260
Blais S (2)	1,475	Bradley WD(2)	650
Blais JP (2)	1,850	Bradley A	1,600
Blanchette C	3,500	Bradley C	6,204

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Bradley MJ (4)	1,152	Burge MJ (3)	4,436
Bragdon R	828	Burgess TT	6,266
Bragg N	600	Burke TME	1,600
Bramwell EG (2)	600	Burke JA	6,350
Branchaud G	1,200	Burke PS	4,000
Branchaud JG	1,500	Burke S	550
Brassard R	600	Burnham RJ (4)	15,196
Brassey JS (5)	2,340	Burns A	1,024
Braybrook RW (2)	6,200	Burr CW	652
Brau LFG (2)	2,124	Burris JW (2)	1,370
Breedvelt J	1,242	Burte ET	650
Brennen TM (2)	6,165	Burton B	600
Brenner DW	2,466	Burton RA (4)	5,384
Brenson D	1,773	Busby R	2,981
Brenton AW (4)	10,104	Bush GLM (2)	1,644
Breton J	500	Bush NG (10)	11,504
Brewster R	1,326	Butchart R	850
Brewster GL	600	Butler PJ	13,565
Brewster WA	2,877	Butler PA	5,500
Briand DR (2)	1,003	Butler R (2)	3,340
Briand JC	768	Butt P	7,814
Bridges K	650	Butt RJ (5)	2,783
Briere C	1,057	Butts ET (3)	3,129
Briere G (2)	3,500	Buxton DS	880
Briere JGDF	2,500	Buzzell CM	525
Briere Y	500	Bycroft J (3)	3,595
Brisard S	1,755	Byrne JE	500
Bristow DJ	2,866	Byrne CR	1,165
Brittain W	10,000	Byrne RJP	875
Britten P (2)	3,261	Cadioux SJG (2)	1,800
Broadfoot DB	1,090	Cadwell J	2,362
Broadhead SR (9)	4,357	Caesar PP	500
Brockway T (3)	12,700	Cahill J	1,606
Brodeur R	1,000	Cahill J	704
Broetsma BE (3)	2,877	Cairns ML	1,009
Brooks JB	1,650	Caissie D	500
Brosseau P	1,377	Callens KIK	1,500
Brough WN (3)	10,300	Calnan MTA	3,000
Brouillard ML	5,140	Calvert G	1,485
Browarski SA	600	Cameron BN	850
Brown A	2,448	Cameron C (2)	1,300
Brown BR (2)	900	Cameron RS	700
Brown AR	500	Cameron RS	1,766
Brown R (2)	4,020	Cameron R	800
Brown AJ	1,356	Campaigne LO (4)	7,777
Brown AM (2)	675	Campbell ER (2)	3,150
Brown AR	950	Campbell JD (2)	700
Brown D	1,100	Campbell CT (3)	4,196
Brown DP	640	Campbell AD	4,795
Brown ED	550	Campbell CJ	833
Brown KD	930	Campbell D	9,122
Brown M	841	Campbell D (3)	1,150
Brown RJ	959	Campbell F	1,200
Brown W (3)	1,603	Campbell G (2)	1,300
Bruce G (2)	600	Campbell GM (2)	1,760
Brule R (2)	4,192	Campbell I	1,200
Brule RE	6,850	Campbell JA (2)	1,952
Bruneau JGS	775	Campbell LC	2,620
Brunet B	1,916	Campbell W	500
Bryan SM (2)	3,723	Candow RW (2)	3,595
Buan WS	1,192	Canham WF	1,370
Buchanan GE (3)	2,397	Cannard A	500
Buchanan H	831	Cantin PJ	2,000
Buckett CJ (2)	2,018	Cantin JJB (2)	1,350
Buelow R (2)	1,150	Canthe J (2)	1,361
Buffam DA (2)	500	Capsticks W (2)	775
Bugeaud DRE (3)	14,520	Card S	1,652
Buggie DW	2,477	Carier A	2,055
Bujold JAL	6,700	Carle JGB	2,193
Buonamici V	1,416	Carlson RH	1,233
Burch D	1,428	Caron F	1,020
Burch RW	1,439	Caron JRM (3)	2,050
Burchert J	3,288	Caron L	7,773

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Caron LU (2)	600	Choquette JFD (3)	24,434
Caron PM (2)	3,770	Chomy J	1,836
Caron S	1,199	Chow R	1,100
Caron SDM	8,280	Chretien JP	1,800
Carrier JAJ	650	Christie JF (2)	1,750
Carrier A (4)	14,545	Christoffer R	700
Carrier JLB (3)	3,882	Churchill G (3)	9,335
Carriere AM	500	Ciaputa O	1,500
Carriere AG	1,233	Clare CR (3)	1,132
Carroll D	840	Clark RH	1,800
Carroll SD	4,215	Clark EL	1,850
Caruth G (4)	1,775	Clark GD	2,740
Caruthers SR (3)	1,805	Clark RN	680
Carter KS	2,000	Clark S	620
Carter R	2,100	Clarke D	637
Cartwright C	1,145	Clarke DA	700
Casavant RA(2)	1,400	Clarke DT	2,192
Cassan D	4,360	Clarke EA (3)	800
Cassie L (2)	550	Clarke G	1,830
Cassivi L (2)	2,432	Clarke GA	556
Catellier JP	500	Clarke PE	1,016
Cathcart J	910	Clarke RV	1,370
Cato W	2,448	Clarkin LD(2)	807
Caunter BL	1,452	Clayton RI	1,200
Cerantola FF	4,000	Clayton RI	1,200
Cessford MP	1,740	Clegg C	3,400
Chabot JFP	2,000	Cliff JM	3,247
Chadder RK	500	Clifford GM	3,315
Chaisson D	1,786	Clipsham S	800
Chaisson L (2)	700	Clouthier R (2)	800
Challender JS (3)	1,300	Cloutier R	3,539
Chambers AC (2)	1,250	Cloutier JRR (2)	1,200
Chambre J (3)	2,350	Cloutier CM	1,014
Champaigne JR	818	Cloutier JS (17)	24,776
Champigny JLR	1,525	Cloutier M	2,004
Chan PP	1,310	Cloutier MGJ	650
Chanter RA (12)	3,954	Clowater RM (3)	4,097
Chapelaine NC	1,350	Coady F	704
Chaperon C	800	Coady GL (2)	9,967
Chapman MJ	871	Coady J	1,500
Charbonneau BW (2)	1,474	Cockell DE	1,096
Charchuk SG	1,500	Codner H	1,656
Charest JM	800	Colas J	2,000
Charette M	1,155	Colby JD	650
Charette Y	500	Coleman RK	1,211
Charette B	500	Colledge B	1,200
Charlebois JE	1,500	Collin C	3,577
Charlton JLR	2,126	Collinge PG	500
Charlton WA (6)	10,576	Collings DM (5)	9,089
Charlton F	500	Collins K	1,000
Charron Y (3)	1,925	Collins W	3,215
Chartrand N	2,856	Collins JJ (5)	5,871
Chartrand R (3)	17,000	Collins R	500
Chartres JP	1,300	Collins RM (2)	550
Chatel JDRM (3)	2,770	Collis J	3,200
Chaulk EK	700	Comeau P	1,200
Checkwith CD (2)	5,136	Compagnat J	1,000
Chegwidden I	617	Conrad CP	2,672
Cheney P (3)	650	Conrad LL	800
Chenier JAR (2)	1,829	Conrad RM	2,062
Chester AW (2)	920	Conroy W	1,020
Chevalier JSJL(2)	2,550	Considine MG	730
Cheverie J (2)	1,450	Coo PR	4,000
Chiasson DL	2,809	Cook DG	1,000
Chiasson E (2)	1,300	Cook AW (2)	2,865
Chiasson JF (2)	961	Cooney DM	1,028
Chiasson J	500	Cooper T	5,597
Chiasson JR	500	Cooper PC (4)	4,235
Chiasson JG	772	Cooper DL	1,165
Chicoine JLMS	635	Cooper G	550

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Cooper PD	500	Dallaire RA (3)	11,150
Cooper RI (3)	1,015	Dalrymple JP	3,000
Cooper RN (2)	1,641	Daly JA	1,199
Coppicus RF (3)	2,398	Daly PJ	950
Corbett BJ (3)	1,984	Dalziel DD (2)	3,500
Corbett DW	650	D'Amours P	600
Corliss KE (3)	3,294	Daniel VJ	650
Cormier H	650	Daunais JER	786
Cormier JGLR (2)	4,888	Davenport SM	978
Cormier B (2)	950	David JF	501
Cornell PG	3,350	David DV	550
Coronish GS	3,000	Davidson GV	7,000
Corcoran T	4,000	Davidson HA	1,233
Corrigan LN (2)	1,050	Davidson RA	1,750
Corrigan R	875	Davie J	816
Cornveau I	7,060	Davies CRD	1,050
Cornveau JPI	1,500	Davies JP	2,466
Cosman VD	1,000	Davies RW (8)	19,411
Cossette R	500	Davis G	1,729
Costello J	538	Davis P	991
Cote LS	4,600	Davis C	700
Cote GM	550	Davis P (2)	1,755
Cote M (2)	4,900	Davis R (4)	5,244
Cotterhill K	1,610	Davis TA (2)	8,036
Cottingham GP	1,500	Davison P (2)	3,600
Coulombe H (3)	1,993	Dawson B	1,200
Cousineau JR	550	Day JC (3)	1,578
Coutu J	1,510	Day SP	1,644
Couture JE	1,000	Deakin RL (2)	2,895
Couture JED (3)	3,593	Dean TC	2,856
Cowan IB (3)	28,450	Debison J	500
Cox BJ (2)	800	Deblois JRY	650
Cox SP	719	Decoste JJMJ (2)	4,512
Coyle HW (4)	1,260	Deduke M	850
Crabbe RR (3)	1,170	Degaust D	4,842
Crandell PDR	1,400	Dehmel F	3,025
Crane ER	625	Delacruz A	1,293
Cranney LA (2)	1,822	Delage M	1,173
Crawley BJ (2)	1,370	Delaney D	822
Creighton MCJ	3,000	Deley D	1,500
Critchley T	670	Deline TB	1,137
Crockett BE (3)	9,659	Delisle MJJ	548
Cross WD (2)	2,603	Delisle M	2,999
Crowder MB (4)	6,500	Delling F	1,380
Crowe GA (2)	5,211	Deloache J	1,200
Crowell B	1,686	Delorme JF	738
Crowell W	530	Delvillano LG	3,842
Cruikshank S (3)	9,275	Demers JA	1,876
Crumpler GJ (2)	1,675	Demers M	560
Cull B	934	Demers R	2,000
Cullen KL (2)	1,230	Demontigny JAM	1,861
Cullihall JR	500	Demontigny S	1,050
Cullihall LD	881	Dempster DT	1,600
Cummings DL	800	Dempster DT	685
Cunningham D (2)	1,677	Denault PL	800
Curleigh C	500	Denbeigh EC	1,000
Currah GJ	750	Dent K	2,000
Curran DJ	2,300	Depot S	646
Curran JL	925	Derasp ME (2)	1,042
Currie A	696	Deraspe JL	795
Cuthbert D	5,503	Derenowski R	6,067
Cybulski GJ (2)	4,713	Deroy G	730
Cyr JRB	8,000	Desarzens M	1,200
Cyr K (3)	1,241	Desbois M (2)	2,050
Dagenais JP	1,500	Deschenes M	1,242
Dagenais RC	1,500	Deschenes M	1,601
Daigneault B	787	Desharnais JAGP	580
Daley R	1,300	Desilets R	2,970
Dalke R	2,352	Desjardins JC	1,700
Dalke R	1,400	Desjardins M	2,986
Dallaire J	4,194	Desjardins R (3)	2,296
Dallaire JIM	1,737	Deslauriers R	603
Dallaire R	1,200	Desmarais JE (9)	7,501

SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3.41

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Desmarteau LM (3)	650	Doyle C	523
Desnoyers JPG	1,500	Doyle SA (4)	24,660
Desrochers GJV	20,000	Drake BL	2,000
Desrochers J (2)	1,269	Dray SP	1,561
Desruisseaux MRDC	800	Drebit S	3,650
Deutsch MR (3)	2,811	Drennan D	1,184
Deveau KJ (3)	6,420	Drew A (2)	2,314
Devenne D	600	Drew PJ (3)	566
Devereux B (2)	613	Drolet JDP	1,396
Deviller C	2,153	Drouin M	4,550
Devitt AL (2)	580	Drury BN	850
Devlin V	5,500	Dube J	800
Dewar SK (2)	1,490	Dubeau B (2)	5,267
Dewolfe DJ (5)	3,235	Dublenko AL (2)	2,535
Dezara J	1,700	Dubois MY	1,233
Diaz JE	1,335	Dubois S (2)	3,184
Dick JB (2)	3,374	Dufault AH	1,392
Dickerson T	1,500	Duff AP	920
Dickey JFM (5)	2,535	Duff RG (2)	2,603
Dickie JE	3,000	Duffley BG	833
Dickieson R	500	Dufort E	4,000
Dickman J	500	Dufour JPA	821
Didsbury S	910	Dufour J (2)	1,250
Dill RL	1,370	Dufour JRB	885
Dimitriou PP	638	Dufour PJ	950
Dingle EW	1,700	Dufresne J	1,132
Dinsmore GB	533	Dugal JGA (2)	1,341
Dion JRB	1,250	Duggan HK	1,450
Dion DJ (3)	2,850	Duguay JGD (2)	1,670
Dionne R	994	Duhamel JM (4)	9,117
Dionne CA (2)	1,460	Duhamel JM (2)	4,200
Dionne M	3,250	Duke PA	750
Dipersio WJ	541	Dulac JV	14,000
Dixon DW (2)	3,562	Dulac JV	6,000
Dobbie EM (2)	5,500	Dumais JLR	1,000
Dobranski LG (2)	3,414	Dumas JBM	4,000
Dodge FR (3)	519	Duncan DJ	2,360
Doerksen KW (5)	16,300	Duncan DR (4)	14,457
Doiron F	1,326	Duncan M (2)	4,521
Doiron D (2)	3,847	Dunham N	1,592
Doman W	960	Dunlop RF	1,800
Dompierre MJL (2)	1,150	Dunlop RM (2)	1,370
Don M	5,731	Dunn GM	2,500
Donahue D	700	Dunn B (3)	6,089
Donaldson G	1,000	Dunn JL	1,200
Donaldson M	900	Dunnett S (2)	1,100
Donati AB	2,040	Dupras RJ	1,260
Donati D	2,485	Dupuis DR	1,000
Donley D	754	Dupuis DJ	5,200
Donley MW (4)	1,395	Durand JJB (2)	895
Donnelly G	1,020	Durand R	2,199
Donofrio RM (5)	1,060	Durivage CL	1,130
Donovan G (2)	4,900	Duschner G	500
Donovan WT (3)	2,980	Dussault JG	804
Dooling J	570	Dussault MGGJ (3)	7,426
Doonan G (2)	1,591	Dutil M	793
Dorey M	1,000	Dutnall BW	2,500
Dorff NJ	550	Dutnall B	2,800
Dortono D (2)	1,800	Dutremble JA	1,884
Dorward J	500	Dyck H	802
Doucet GP	900	Dyke G	500
Doucet JV	1,400	Dzimowski D	500
Doucette TD	534	Eagle D	1,260
Douchant A	525	East R	1,267
Douglass GG	1,411	Easton N (2)	500
Douville MMJ	2,466	Ebsary R	675
Dowd P	2,400	Ecker N	49,911
Dowd TL	685	Edison WG	700
Dowker R	9,400	Edmond DH (2)	2,300
Dowling C	500	Edmond GJ (2)	3,836
Downs BR	1,200	Edmonds KI	3,400
Dowsett PM	1,990	Eedy M (2)	1,089
Doyle B	536	Egan JJ	1,400

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Eggelmeyer F	1,700	Flaherty D	675
Eichel MS (5)	3,780	Flath T	3,000
Elias JR	500	Fleet G	910
Elstve EP	2,192	Fleet TI (3)	4,552
Ellefsen JJ	2,055	Fleming A	1,027
Elliott IVY	760	Fleming J	1,000
Ellis GR	690	Fleming WJ (5)	5,248
Ellis C	563	Flemming PT	1,000
Ellis PJW	640	Fletcher JA	700
Ellis SJ (2)	2,055	Fletcher D (3)	3,100
Elson B	8,000	Fletcher M (4)	3,215
Elson J	676	Flcury PJ	650
Emond JLG	9,000	Flores FT (3)	3,100
Emond E	30,000	Flynn WA (7)	12,296
Emond Y (2)	1,515	Focsaneanu G	800
English D	1,428	Foeller G (2)	840
English MJ	2,500	Fogarty D	1,179
English R	3,700	Foisey KR	815
Engstad PC (4)	3,908	Foley T	1,646
Ennis S	1,983	Foley ED	500
Erskine RD	600	Fontaine MP	520
Ethell D	6,400	Fontaine JGP	15,742
Ethier D	3,011	Forbes DF (2)	725
Ethier JHCR	600	Forbes JK	2,720
Evans JD (2)	500	Ford GS (5)	7,593
Evely C (3)	4,382	Ford TE	600
Evraire RJ (10)	20,310	Foreman DJ (2)	530
Evraire RJ	8,000	Forget M	3,050
Ewart G (4)	4,697	Forget IDJ (4)	4,343
Ewart L	7,735	Forster SH	2,650
Eyre S (2)	2,642	Forsyth BJ (5)	10,979
Fafard EE	900	Fortier P	1,280
Fagnan V (2)	3,140	Fortier R	2,000
Fairbairn ED (2)	1,600	Fortin C	500
Fairfax DL	500	Fortin JRM	1,363
Fanjoy D	1,150	Fortin YJ (16)	25,824
Fanning FP (2)	1,031	Fortinduperre C	500
Farmer CE	5,000	Fortin-Lemieux B	500
Farmer VG (3)	20,996	Foster C (11)	12,661
Farrah J	560	Foster SA	1,233
Farrell P (2)	14,501	Fotheringham PR	3,562
Faucher JEJ (2)	1,135	Foulds DS (2)	1,482
Faucher J	800	Fountain RK	500
Faulkner J	850	Fournier G	952
Fauteux JGEJ	1,100	Fourny JP	1,250
Fauvel J (2)	1,002	Fowler G	550
Favreau JP	4,795	Fowler S (2)	1,700
Fawcett MK (2)	1,250	Fox WB	950
Fawcett F (4)	1,875	Fox JP (3)	5,682
Fehr RG (2)	3,494	Francis L (3)	2,100
Feldcamp CM	1,096	Francoeur G	600
Feltham RS (3)	2,959	Francoeur JNM (2)	1,165
Fenrick WJ	1,300	Frandsen BC (2)	2,400
Ferguson R	4,500	Fraser AE (3)	5,500
Ferguson ME	900	Fraser S	579
Ferguson DV (9)	8,907	Fraser GP	1,130
Ferguson JR	550	Fraser WD	881
Ferguson RJ	2,200	Fraser E	902
Ferguson RK (3)	2,868	Frawley BF (4)	6,358
Ferland JP	500	Frawley SJ (2)	2,055
Ferland JJS (2)	4,000	Frazer DN	1,130
Ferraby JP	6,400	Frechette PM	875
Fern R	545	Fredenburg PW(3)	3,993
Ferster RA (2)	2,130	Freeburn FG (11)	25,837
Field DF (2)	3,562	French WW	670
Fields S	1,700	Friesen D	550
Fillion JA	1,836	Fris RA (6)	1,500
Finn JE (5)	4,100	Frizzle DW	500
Firlotte B	2,823	Froess MD (3)	1,393
Fisher D (3)	2,126	Froher RA	530
Fisher DP (4)	4,243	Fuchs S	855
Fitzgibbon DC(3)	1,788	Fugere DG	5,501
Fitzpatrick HM (5)	3,595	Fulford D	1,200

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Fuller SA (3)	600	Gill RLA	650
Fullerton DK	3,440	Gillespie RA (2)	4,882
Fulton WJ	700	Gillespie JW (2)	3,562
Furtado F	1,700	Gillis MD	750
Gaeb JD	642	Gilman E	2,404
Gadoury D	700	Gilpin K	825
Gadoury JD	850	Girard JILL	500
Gaede RL (2)	3,200	Girard JP	4,500
Gagne M	2,000	Girard JM	3,200
Gagne MJA (2)	1,180	Girouard R (2)	4,784
Gagnon R	500	Gladstone DH (2)	801
Gagnon P	2,000	Glandon C	1,600
Gagnon R	900	Glenfield WM (2)	3,261
Gagnon JMM	1,080	Glenn IN (7)	15,083
Gagnon R	500	Glover F	1,050
Gagnon JRY	761	Gobey SJ	900
Gagnon JV (3)	1,695	Godden RA	1,439
Gagnon MCL (3)	5,441	Goderre JL (2)	2,300
Gagnon N	650	Godin L	740
Gagnon S	539	Godin GA	1,062
Gagnon S	1,165	Godon JR	1,117
Gair R (2)	650	Godreau S	740
Galarneau P	1,724	Goguen D	1,662
Galea DG	3,819	Gomez GA	1,199
Galiazzo T	3,921	Goneau G	1,284
Gallant D	800	Goode AJ (4)	4,709
Gallant ER (2)	3,973	Goodman AM (2)	4,300
Gallant R	600	Goodman BF (2)	815
Ganderton DA	1,000	Goodman JPR	700
Garbutt L	850	Goosney AH	2,500
Gareau R	700	Gordon F	1,000
Garneau A	1,388	Gordon D (3)	6,400
Garrett J	800	Gorham WB	1,100
Garvey D	1,361	Gorman B	1,500
Garvey HL (2)	13,333	Gorth DE	1,130
Gaspar T (2)	3,515	Goski L	2,500
Gasseau JAD (3)	2,610	Gosling RC	5,161
Gaston R	500	Gosse G	800
Gaudet JJ (2)	2,334	Gosselin DM (2)	661
Gaudreault NP (2)	2,070	Gosselin JMA	2,381
Gaudreault JGP	9,045	Gottfried R	1,000
Gauthier JA	650	Gotuzzo R	1,003
Gauthier DJ (2)	2,850	Goudge BR	1,302
Gauthier JER (2)	819	Goudreau JEA (3)	1,929
Gauthier JFD	1,400	Gough J	2,000
Gauthier JJN (3)	5,199	Gough M	1,350
Gauthier LA (2)	845	Gould J	800
Gauthier MLA	2,031	Gould MA	1,343
Gauthier SP (3)	7,534	Gould RA	1,500
Gautreau NG (2)	6,157	Gourlaylanglois JA	1,500
Geddes P (2)	1,262	Graham A (2)	2,950
Gendre RL	550	Graham GR	500
Gendron ID	673	Graham GS (5)	10,955
Gendron JD	647	Graham JH	700
Gendron JGS	4,369	Graham M	1,700
Gendron JM	550	Graham P	2,200
Gendron Y (3)	9,231	Gramlich RA (2)	1,448
Genest N	2,000	Grandley D (3)	4,640
George GE	600	Grandmaitre L	700
Gerigk M	1,050	Granley D (3)	1,148
Germain JPS	3,105	Grant L (4)	2,450
Germain M	581	Grant P	1,660
German N	1,200	Grant RJG	900
Gervais RD	830	Gratton D	500
Gibbard C (2)	2,096	Gravel M	2,244
Gibbons TA	1,400	Gravel D	500
Gibeau JPD	997	Graves AD (4)	10,526
Gibson L	8,863	Gray PR	600
Gilbert M	650	Gray GA	3,425
Gilbert JD	3,810	Gray GW	2,362
Gilechrist T	2,700	Gray K	500
Giles T	3,763	Gray R (3)	3,586
Gill AS	3,000	Grecco J (3)	1,516

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Green B	1,000	Hanrahan M	835
Green D(2)	1,900	Hansen NP	1,000
Green D	2,400	Hanson D	2,700
Green D	3,600	Hanson R	1,225
Green RM (2)	4,874	Harbert PG	1,300
Green SD (5)	2,856	Harding RB (3)	13,978
Greene JL	500	Hardwick T (5)	2,500
Greer CS (3)	16,288	Hardy	612
Grehan E	1,400	Hargrove IK	3,000
Grenier L	4,500	Harker J	1,885
Grenon DS	950	Harley R	700
Grieve GRD (2)	1,970	Harnois B (2)	2,564
Griffin BL	2,500	Harper JC	500
Griffin WA (4)	1,393	Harper RD	1,411
Griffin BL	4,500	Harris C	740
Griffin JA (2)	1,729	Harris D	929
Griffith BW	750	Harris DR (4)	3,090
Griffiths D	1,700	Harris MB	1,340
Grignon PA	685	Harris SF	685
Gronin M	500	Harrison DR	2,071
Gronin D	1,300	Harrison HH (2)	695
Gropp M	700	Harrison J	1,950
Grover JB (3)	7,550	Harrison M	1,795
Grubb IF	823	Hart J	560
Grun AM	520	Hart N	2,100
Guathier (2)	4,637	Hartell L	3,790
Guay JE (2)	1,398	Hartley GM (3)	2,392
Gudlaugsson GJ (7)	15,415	Hartry JB	2,000
Guerin C	1,370	Hartung S	700
Guernsey GR	900	Harvey L	1,700
Guilbault SP (3)	2,725	Hatfield DA	875
Guilfoil JM	2,000	Hauschild MJ (2)	2,875
Guiney WL (3)	1,050	Havel MT (2)	1,500
Guitard JAL	973	Hawes M	6,600
Gunn DA (2)	1,310	Hawkins DJ (3)	10,240
Gunn DR	1,300	Hawkins BK	600
Gunn RW	2,640	Hawn L	1,586
Gupta D	600	Hay IJ (2)	3,432
Guptill G	1,056	Hay M	500
Gust GE	5,291	Hayes C (2)	7,036
Guszczeński S	1,100	Hayes RE (2)	1,760
Guszczeński S	2,169	Hayward CJ	1,273
Guyot X	670	Healey W (3)	19,340
Gynn RJ	1,150	Heath M	1,781
Haazen JB	1,207	Hebert R	500
Habert DJJ (3)	12,113	Hebert JJP (2)	588
Habington WS (2)	7,402	Hebert JC	4,300
Hache JA	1,191	Hebert JJP	2,500
Hache JJP	3,007	Hebert S	700
Hachey JL	800	Heggie R	1,500
Hachey WS (2)	5,850	Heimle R	2,785
Hafner S (3)	1,235	Heitmann MH	1,500
Hafner S	525	Helgason HR	2,000
Hagen MJ	1,118	Hem RDK (6)	13,573
Haines M	925	Hemming-Taylor DJ	1,400
Hall A	1,500	Hempstock J	1,000
Hall G	1,050	Hendel HW (3)	700
Hall J (2)	1,378	Henderson DB	909
Hall M	604	Henderson I	1,300
Hall MM	3,096	Henry PM	1,300
Hall WM (2)	1,255	Henry R (2)	3,485
Hallett C	500	Heppleston P	525
Halliday AJ (7)	6,120	Herbin RC	1,200
Hamel JG	1,326	Herfst G (2)	1,017
Hamel JAJ	1,000	Hermansen BE	500
Hamelin JAJM	4,500	Herring P (2)	1,029
Hamelin ML (2)	15,481	Herve GNM	1,311
Hamilton MT	822	Heward NC (6)	6,685
Hamond S	775	Hewey J	2,000
Hampson J	700	Hewitt D	1,836
Hancock SB	1,800	Hickey DA	835
Haney TP	500	Hicks RM (6)	15,492
Hann C	1,300	Hiebert D (2)	6,000

SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3.45

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Higgins D	1,000	Huot D	5,000
Hildebran D	854	Hur K	2,261
Hilderley SP	12,000	Hurd J	4,798
Hill JL	2,055	Hurley T	4,200
Hill KD KD (3)	1,245	Hurshman GM (2)	2,392
Hillier C	1,147	Husk PL	1,987
Hiltner C	899	Hutton MNG	1,800
Hiltz H	2,100	Hyduk PD	26,500
Hiltz JDA (2)	846	Hynes J (2)	3,083
Hinerman JM (2)	1,302	Hytenrauch R	4,400
Hines T	3,835	Iley DC (5)	1,445
Hinsie JR	7,128	Immel B	3,800
Hird DM	1,000	Inglis JDC	900
Hirtle A	3,819	Ingram GC	1,419
Hiscock G	1,700	Inman PL (2)	1,432
Hiscock RG	879	Innes BJ	560
Hittesman RJ	1,713	Innis QM (5)	7,328
Hitsman L	1,300	Irwin RB	8,250
Hocquard CA	630	Isonor CC (3)	1,900
Hodak A	656	Ivany J	2,160
Hodgins MJ (2)	1,952	Ivany GB (2)	885
Hodgson WJ	2,000	Ivany SB	850
Hofland BC	822	Jackson DW	523
Hogan M	600	Jackson EJ (2)	2,946
Holden J	2,300	Jackson J	2,200
Holla TAM (2)	1,219	Jackson KA	1,020
Holland P	8,000	Jackson MB (2)	2,740
Holley DR (2)	2,765	Jackson PD (3)	5,412
Hollingtonsawyer AJ (10)	7,658	Jackson RW	1,617
Holman DF	1,987	Jacobs JM	1,286
Holmes WM (7)	5,769	Jacobs PN	879
Holt V	1,611	Jacques JRMD (2)	800
Holt J	2,261	Jacques JMD	3,105
Holwell L	2,700	Jaggi V	3,562
Hone G (2)	2,780	Jakes SG (3)	1,470
Hong C	700	Jakubiec DM	548
Hong RP	800	Jakubow R	600
Hook BE (3)	3,494	Jamer RB	500
Hooper HA (5)	8,600	James CT	855
Hope CA	1,370	James E (2)	7,656
Hopkins KA (4)	3,950	James G (3)	2,750
Hopper DR (2)	712	Jamieson CA	1,500
Hopper R	2,100	Jamieson NF (4)	3,323
Horeczy CA	500	Jaques P	660
Horgan K (4)	9,661	Jardine DJ	650
Horrocks CS	1,700	Jarvis N (3)	2,340
Horton KG (4)	7,554	Jarvis S	750
Horton R	534	Jaworski MJ (2)	966
Houghton MJ (2)	1,500	Jay MA	580
Houle R	1,581	Jean R	3,000
Houle S	810	Jean KW (3)	4,658
Hovey RJ	1,367	Jean RA (2)	1,842
Howden RG (2)	1,900	Jeanvezina JJM	1,000
Howe ML	1,159	Jeffrey L	1,000
Howell F	530	Jeffrey S	500
Howell R (7)	7,884	Jellinek MH	875
Howse G	800	Jenkins CA	550
Hoyland R	900	Jenkins D	2,100
Hu AGC	750	Jenkins R	5,099
Hudon M	500	Jenkinson R (2)	4,158
Hudon M (2)	5,037	Jennings FE (5)	4,231
Hudson T	1,450	Jennings M	1,528
Huffman SA (2)	1,472	Jensen DA	1,400
Hughes K	500	Jensen GW	1,000
Hughes S	860	Jensen L	910
Hughson DB	754	Jenson JK	1,100
Hull CJ (2)	4,110	Jephcott MP	549
Hunt LT (2)	1,600	Jerome JG	1,028
Hunt C	14,002	Jerominus CJ (2)	1,247
Hunt FC (2)	1,400	Jesso M (3)	2,359
Hunt TL	1,807	Jessome DJ	550
Hunter K	1,987	Jobb J	1,800
Huntingford MN (5)	4,183	Jobin DJ (3)	1,539

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Jobin M	2,865	Kightley J (3)	1,815
Jodoin JYR (2)	1,500	Kiley D (2)	1,789
Johnson K	700	Killaby PC	1,400
Johnson B	1,808	Killeen G	500
Johnson C (3)	2,603	King T	512
Johnson CL (2)	1,168	King EC (2)	1,974
Johnson CR (2)	2,718	King LA	4,817
Johnson GL (4)	6,028	King M	550
Johnson H	1,000	King RH (2)	1,463
Johnson R (4)	2,711	Kirkov KD (2)	4,521
Johnson G (3)	1,910	Kitchen D(2)	2,765
Johnston AM	12,599	Kitchener SR (6)	7,789
Johnston B	548	Kittson J (2)	1,225
Johnston B (3)	4,176	Kjorlien H	2,242
Johnston ED	873	Klaassen GW	1,400
Johnston SR	5,000	Klatt RM (2)	1,400
Johnston W	3,500	Klepak HP (3)	2,250
Johnstone NW	1,250	Kloosterman SJ	600
Joly K	7,177	Kluchert R	500
Joncas B	1,699	Knapp JB	2,700
Jones BD (2)	1,229	Knight D (16)	18,691
Jones J	700	Knight M	4,000
Jones JD (7)	6,921	Kobayashi K	15,120
Jones KE (2)	1,932	Kohlen L	745
Jones KL (5)	15,886	Kolisnek GI (4)	3,715
Jones NRW	1,713	Komoeki JS	550
Jones PK	630	Koolwine T (2)	1,250
Jones R (2)	650	Kopp GE	1,025
Jopling JA	1,192	Koshman ES (6)	9,897
Joshi V (2)	2,265	Kosierb E	500
Jowett LJ	3,562	Koski DU	500
Joyce D (2)	1,155	Kotecki JJ	1,000
Julien C	523	Kotelinske	1,428
Juneau FAFJ (2)	1,200	Kozak B (2)	5,180
Juneau JGD	600	Kozun LA	1,000
Jutras J	890	Kraemer B	1,480
Kalmakoff J (2)	1,271	Krafft D (2)	600
Kampman RJ	1,500	Krause CM	800
Kamps K (2)	1,016	Kreller PI	2,000
Kanash R	2,055	Kriefalusi E (2)	2,800
Kane AJ (8)	14,844	Krisciunas DA	993
Katynski SS	1,500	Krokosh C	1,700
Kaustinen FJ	4,000	Krygsveld L	763
Kavalir B	700	Kulka GH	1,100
Kay T	1,500	Kushneruk J (2)	500
Keams TJ (2)	1,192	Kyte J	1,300
Keams KA (4)	2,480	Kyweriga RW	1,155
Keddy CS	500	Labbe G	2,000
Keenan J	600	Labbe G (3)	6,750
Keenlside JA (2)	3,607	Labelle A	1,520
Keizer NFA	11,600	Labelle JWR	1,370
Kell NA	550	Labelle P	2,000
Kelleher DJ	2,192	Labelle S	1,656
Kelly WD	1,200	Labonte JYM (2)	800
Kelly WT	950	Labonte JJR	3,840
Kendall D	1,400	Labonte JYM	750
Kendall DC (2)	1,480	Labonte R	600
Kendall K	700	Labossiere PEJ	2,398
Kenney B	1,386	Labrecque JAD	1,000
Kennedy JD (3)	4,746	Labrie D	1,800
Kennedy RJ	714	Labrie JABJ	1,500
Kennedy WT (4)	4,069	Lacarte DA	1,386
Kent L	1,020	Lacasse GG	925
Kent WL	800	Lacelle JW	10,000
Keough SP	2,500	Lachance J	2,000
Kerr CA (3)	2,125	Lachapelle D	1,800
Kerr DA	1,142	Lachapelle W (3)	6,788
Kerr CA	594	Lachapelle P	1,265
Kerr DA	1,507	Lacroix J	2,300
Keyhanfalsaf IK (2)	615	Lacroix JD (2)	580
Kidd JW	833	Ladouceur JAL (3)	4,550
Kidd RD	1,233	Ladouceur JR (5)	3,426
Kidner JP (3)	6,562	Ladouceur MAJ	828

SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 47

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Ladoueur M	550	Larsen TW (2)	6,961
Laflleur JD	900	Lasalle J	800
Lafontaine DM	600	Lashkevich LM (3)	2,150
Lafontaine M	534	Lassen D	685
Lafontaine PJ (2)	1,405	Latour M	500
Laforge FK	2,000	Lau PA	650
Laframboise LM	500	Lauriault MNY	5,000
Lafrance JR (3)	12,035	Laurielean D	500
Lafraniere JJA (2)	2,700	Laurin JTD	2,000
Lafraniere JRH	900	Lauzeu L	3,000
Lagrange JBM	1,233	Lauson JT (2)	1,653
Laidlaw CS	15,499	Laverdiere JR	500
Laird W (2)	1,208	Laverdiere P	1,386
Lajeunesse JA (3)	850	Lavergne JBG (2)	1,340
Laliberte JRP	900	Lavers GK	880
Laliberte J	518	Lavictoire JFR	750
Lalonde D	3,961	Lavigne DMP	515
Lalonde PE	1,300	Laviolette P	1,372
Lamarche R	500	Laviolette JE	2,466
Lamb GA (2)	4,994	Lavoie FM (2)	957
Lambert J	2,788	Lavoie C	3,000
Lambert JDL (3)	3,616	Lavoie JG	600
Lambert LB	5,836	Lavoie JRJ	9,403
Lamberts H	1,000	Lavoie JYR (4)	2,321
Lammle OKL (3)	4,816	Lavoie MA (2)	650
Lamon D	994	Law A	550
Lamont JU	6,266	Law NA	700
Lamontagne A	850	Lawson K(2)	1,246
Lamontagne MJP	650	Lawson R	1,158
Lamontagne PJE (2)	1,516	Lazda A (2)	991
Lampron JR	3,800	Laycock DI (2)	1,167
Lancot GW (2)	3,053	Lazda A	2,985
Land JS	850	Lea W	2,751
Landriault JD	875	Lea L	760
Landriault R	1,000	Leblanc AB	578
Landry D	524	Leblanc D	700
Landry D (3)	4,261	Leblanc EDE (2)	1,370
Landry J	1,160	Leblanc A	640
Landry J	1,408	Leblanc B	541
Langford J	500	Leblanc JCR	992
Langlade S	1,200	Leblanc JPE	500
Langlais DT	1,370	Leblanc JR (4)	5,351
Langlois MJ (2)	2,077	Leblanc M	929
Langlois PL	880	Leblanc M (3)	7,180
Langman B	635	Leblanc P (2)	7,000
Langs TS	500	Leblanc R	500
Laniel JAIF	635	Leblanc SL (2)	1,085
Lannon NE (6)	4,487	Lebouthillier A	816
Lantz MR	1,200	Lebouthillier C	500
Laperriere R	1,325	Leclair JVW	2,000
Lapierre JC (3)	4,200	Leclair D	590
Lapins PK (2)	730	Leclerc D	500
Laplante L	2,863	Leclerc JF	4,900
Lapointe JB	4,656	Lecuyer JJ	2,393
Lapointe S	500	Ledrew H	800
Lapointe JG (2)	750	Ledsham H	1,000
Lapointe JYR (2)	1,341	Leduc JH (3)	4,920
Lapointe JS	1,130	Lee V (2)	1,804
Lapointe RJ	7,500	Lee MA	2,750
Laporte JAR (8)	15,294	Lee R (3)	10,550
Laporte JG	1,380	Lees CE (3)	1,479
Laporte M	500	Lefebvre B	1,641
Laporte ML (2)	3,778	Lefebvre EJ	5,464
Laporte RJ	2,675	Lefebvre JGP	500
Larabie JIF (2)	2,806	Lefebvre LA	560
Large DS (4)	6,617	Legaarden JT (6)	6,842
Larvee J (2)	1,245	Legarde RJ	600
Larke GA	1,815	Legault JM	3,000
Larke GA	5,829	Legault JP	1,370
Larkman B	910	Legault M	500
Laroche P	700	Lehman J	1,024
Laroche M	640	Leitch JR	750
Laroche JMC (2)	640	Lehievre T	2,000
Larouche JL	1,000		

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Lelievre JLE (3)	500	Lopes L	1,100
Lemay A	1,820	Lornson K	915
Lemieux G	1,605	Lortie JAD	3,810
Lemieux P	800	Lott LG	500
Lemire JPS	750	Loughergeodey MD	540
Lemire SE (2)	4,247	Loveridge TW (3)	7,549
Lemke KL	2,290	Low WA	1,100
Lemoine LJM (4)	645	Lowe D	1,696
Lemon G (3)	3,070	Lucci F (2)	500
Lepine BA (2)	1,466	Luchia PW	750
Lepine JMD	2,947	Luck AR	642
Leroux J	1,300	Ludwig C	1,470
Leroy LJAM	700	Luecke EVE	1,302
Lerwill ATD (2)	4,500	Luft P	3,000
Lesiuk DM	804	Luhtala EP (2)	950
Leslie DS (3)	1,076	Luker BP (2)	2,905
Lessard JG	6,000	Lukey CC (2)	5,121
Lessard M	1,576	Lumsden KE (6)	5,275
Letellier ML	2,150	Lunn GH	500
Letourneau NG	660	Lunn H	2,000
Levasseur RA	7,715	Lupien JMY (2)	3,707
Leveillee JAM	793	Lutter J	1,000
Levesque MTYL	700	Lyall Shirley	500
Levesque J (2)	535	Lynch MN	950
Levesque JLM	2,800	Lynch CJ	1,716
Levesque J	1,500	Ma T	2,000
Levesque S	925	Maas JA	1,775
Levesque TV (3)	708,225	Macaulay G	1,000
Levesque C	3,241	Macaulay NV (2)	4,057
Levesque DY	1,656	Maccaul DJH (2)	775
Levesque GAOD (4)	2,300	Macdonald B	525
Levesque JLM (2)	3,200	Macdonald M	1,544
Levett J (8)	7,397	Macdonald A	1,300
Levine PR	1,030	Macdonald B (2)	1,122
Levitt DG	959	Macdonald BA (3)	4,864
Lew SN (2)	4,709	Macdonald D	2,995
Lewis W	700	Macdonald D	6,494
Lewis K (2)	3,059	Macdonald G	1,500
Lewis P	1,096	Macdonald GEC (3)	2,326
Ley KC	1,022	Macdonald MF	900
Lhirondele M	923	Macdonald RJ	1,000
Liang SHC	800	Macdonald SS (2)	1,200
Lilienthal RM	1,500	Macdonald SW (2)	2,057
Lilley DE	900	Macdonald TPD (3)	975
Lindsay CJ	3,729	Macdougall MH	1,408
Lindsay JJE	1,576	Macfarlane S	1,100
Lindstein K	3,440	Macgillivray PJ	700
Lindstrom LL (3)	3,137	Macgillivray R	1,000
Lindwall SW (2)	2,934	Macgillivray RF (2)	4,105
Lineham W	5,000	Macgillivray DE	617
Linehan G (2)	1,535	Macgregor G (2)	700
Linley D	7,228	Macgregor MR	2,000
Lipohar PJ (2)	2,440	Macgregor R	1,000
Litalien P	2,501	Macinnis HJ (2)	603
Litavniks	1,428	Macisaac D (3)	1,610
Little J	1,224	Maciver D	2,000
Little JM	500	Mack D	500
Litzenberger JO (2)	570	Mack GD (2)	3,377
Livingston T	1,126	Mackay RH (2)	2,295
Livingstone CJ	500	Mackenzie EW	548
Livingstone RD (2)	1,499	Mackenzie S (2)	800
Llisllois OJ	2,877	Mackenzie T	500
Lloyd BDA (4)	1,967	Mackenzie V	932
Lloyd DJ (2)	2,603	Mackinnon A	3,000
Lloyd RT	3,780	Mackinnon D	850
Lloyd THC	640	Mackinnon G	664
Locke ME	5,360	Mackinnon MT	1,000
Lockyer I	500	Mackinnon N (2)	15,254
Lodge TR	1,250	Maclaren PC	900
Loftis P	1,620	Maclathery V	600
Logan S	1,000	MacLaughlin PWM	800
Lomasney PW (2)	2,300	Maclean DJ (3)	1,310
Lombard J	625	Maclean J	747

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Maclellan KA	564	Martel R (4)	11,979
Maclellan S	1,788	Marti-Aguilar J	1,400
Maclellan GW (10)	7,471	Martin P	1,600
Macleod CG	1,507	Martin D	850
Macleod DJ	879	Martin FB	1,096
Macleod G	3,757	Martin R	1,500
Macleod KC	8,000	Martin WF	1,788
Macmillan WL (2)	575	Martiniell RS	1,879
Macmillan VA (4)	2,595	Martinez-Cerbu D	1,611
Macmullin D (2)	1,400	Martinparent C	500
Macneil N	700	Martins FR (2)	6,975
Macneil S	587	Martyn RB	1,800
Macphail DA	585	Marwood GJ (2)	800
Macpherson B	1,102	Massicotte JF	20,000
Macquarrie CW (2)	1,218	Massicotte SJ	4,000
Macqueen WT	610	Matheson BA (2)	2,449
Macvicar IC (3)	2,521	Matheson D	5,952
Macwhirter WRS	750	Matheson D (2)	1,271
Maddin SW (3)	1,700	Matheson GG	548
Mader B	2,116	Matheson J (2)	9,137
Madley WBA	1,000	Mathias L	500
Madsen G	1,300	Mathieu N	600
Magee JMA	1,151	Matteau C	500
Magee LE	1,750	Matteau JIM (2)	540
Magee M (3)	9,764	Matteau P	1,292
Mahler R	500	Mauger WE	5,100
Mahlet G	549	Mausnell JE (2)	907
Mahon MP	1,600	Mawdesley GW	875
Maier GL	1,028	Mawson J (3)	1,455
Maiers GM	1,600	Maxwell AJ	1,450
Maillet A	925	Maxwell KD	501
Mailloux GJ (2)	3,267	May GL	680
Mainville R	600	Maybee LP	1,800
Maisonneuve JOM	600	Maybee DR	2,000
Majeau JL	500	Mayhew MA (2)	3,654
Majors C (3)	12,512	Mayling M (3)	602
Makarowski R	625	Mayo M	520
Makela LJ	680	Mayville RE	1,555
Maksemuik MIN	1,500	Mazur A (2)	332,160
Malo T	750	Mc Cullough BR	600
Maione RL	850	Mc Keown P	1,008
Maltais P	590	McAdam GWL	1,400
Manchurek DR	1,000	McAgy D	500
Mancini A	500	McAler F	560
Manderson T (2)	2,773	McAlpine GJ	2,000
Manning F	600	McAra JR	500
Manning N (2)	1,005	McBarrow B	3,500
Manning SJ (3)	2,356	McBurney D (3)	3,615
Manoukarakis N	534	McCaffrey SP (2)	755
Mansell GI	800	McCaffrey PJ	800
Manso CI (2)	4,000	McCaffrey PJ	500
Mantei K (2)	4,194	McCall TO	857
Mantie J	70,000	McCarville B	565
Manton J	563	McCaw DW (2)	3,425
Manuel K (2)	5,972	McColgan CJR	1,600
Marchand JG (5)	1,425	McCormack T	2,000
Marchand S	500	McCormick M (2)	7,575
Marchmont GN (2)	1,410	McCoubrey L	1,500
Marcotte J	3,000	McCracken DW	1,506
Marinacci EBPA (2)	1,350	McCulloch NJS (3)	16,913
Marleau DV (2)	3,836	McCutcheon JM	800
Marleau R	700	McDevitt C	1,800
Marquart DJ	1,096	McDonald D	1,109
Marquis D	1,336	McDonald J	500
Marr JA	1,912	McDonald M	500
Marriner LP	600	McDonell JL	925
Marriott GH (4)	3,343	McDougall L	1,542
Marsh BA (2)	2,349	McDuff P	1,000
Marshall DC (2)	1,350	McEachern D	700
Marshall GF	500	McEntee CA	589
Marsolais JYG (3)	1,400	McEvoy D (4)	1,295
Martel A	4,000	McEwan DA	1,507
Martel E	4,050	McFadden S	7,560

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
McGillivray JE (4)	6,169	Mitchell R (2)	3,200
McGillivray KL (4)	6,151	Mitchell SM (2)	2,695
McGowan RJJ (2)	957	Moffatt RF (2)	1,100
McGowan TA (2)	1,116	Moir BB(2)	895
McGrath PK (3)	1,304	Moir JRR (2)	3,425
McGuire F (2)	2,435	Moisan B	4,400
McIntosh R (2)	717	Molnar G (2)	579
McIsaac JR (2)	530	Mombourquette JL	675
McKay JA	1,450	Mondor DF	700
McKeage B	700	Monette G (2)	2,300
McKeage GP (2)	1,550	Monette JPR	500
McKee S	640	Monette JPR	500
McKeen PS (2)	2,158	Monette JPL (2)	1,942
McKellar K	642	Mongeon A	6,680
McKenna JC	1,200	Monk LS	1,195
McKnight MM	894	Monk BM	880
McKone MW	500	Monk GE	959
McLachlan JB	2,000	Monkhouse SG	1,500
McLaren DJ (5)	5,185	Monkman GS	3,566
McLaren G	715	Monnier B	1,000
McLaren T	1,273	Montague WJ (2)	755
McLaughlin CL (2)	879	Montreuil C	870
McLean MA (2)	16,273	Moodie SA (2)	959
McLellan RC	880	Moolenbeek C	510
McLellan SM	875	Moolenbeek PR (2)	3,788
McLoughlin S	1,500	Moon DW (2)	3,906
McManus L	1,000	Mooney TD (2)	3,924
McMillan KF (3)	1,440	Moore	1,122
McMullin D	600	Moore JP (2)	633
McNabb DI	13,713	Moore DW (2)	4,409
McNamara J	520	Moore G	1,540
McNaughton MF (3)	7,495	Moore G	1,582
McNeil G	1,809	Moore JR (2)	12,593
McNeil T (2)	1,700	Moore N (2)	2,535
McOnie D (2)	1,234	Moore R	16,055
McPhersonfraser S	2,595	Moore TJ (4)	2,395
McRae RH	1,068	Moppris JC	1,630
McVee DW (3)	7,971	Morden D (4)	693
McWilliams C	560	More RL (2)	1,430
Mears S	3,250	Morency A	2,000
Meek H	1,987	Morency DA (3)	2,672
Mercer D	1,367	Morey RB	1,800
Merklinger HM (3)	937	Morgan TW	1,200
Merritt GAF	600	Morgan JD	700
Meston B	3,800	Morgan P (2)	3,310
Metaxasmariatos P	1,000	Morgan TW	675
Meunier G	925	Morin S	1,300
Meunier JMF (2)	2,470	Morin A	1,500
Meyer A	1,500	Morin GA	1,000
Mialkowski CJ	850	Morin JCHJ (2)	500
Michaud K	1,770	Morisette JS	1,199
Michelson W	1,850	Morisette JS	1,062
Middleton S (5)	6,017	Morisugu	897
Miffelen J	530	Morneau J (2)	2,918
Mifflin RC (2)	2,294	Morneault P	1,984
Migneault JER (2)	4,658	Morrice J	1,300
Mikus J	761	Morris LE	1,439
Miller JG	1,000	Morrison G	1,700
Miller BJ	1,000	Morrow B	4,748
Miller DA	3,206	Morrow M	600
Miller G	11,234	Morse RB (4)	4,772
Miller M	2,771	Morton WE(2)	1,400
Miller RK	5,389	Morton SP (2)	1,050
Miller DL	737	Mosher T (4)	3,862
Millman HA (2)	2,200	Moskau MH	2,500
Mills D	745	Mossman DF (2)	1,016
Mills C	890	Moug RW (3)	5,422
Mills D	3,800	Moullaison CG (5)	6,872
Mills M	2,702	Mountain TW (2)	781
Milne RM (4)	3,282	Mudge TS	500
Miron N (3)	600	Mueller FH	800
Miron PJ	850	Mueller GW	1,200
Mitchell DB (2)	3,447	Mueller K	576

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Muir AA	2,448	Nicks D	800
Muir AJ	550	Nicolson NP (3)	4,110
Muise JC (3)	1,991	Nielsen H	1,500
Muise GA (3)	1,301	Nielsen PM	750
Mulholland RC	2,622	Nishiuchi T	1,000
Mullin I	1,300	Nitschke R	535
Mullins B	800	Nixon G (2)	1,900
Muloin DL (2)	7,055	Noack PD	700
Mulready J (2)	1,270	Noel J	9,000
Munro D (2)	4,614	Noel JGG	1,000
Munro JL (2)	1,425	Nolan R (2)	2,200
Munro ML (4)	5,596	Nolan WT (3)	9,473
Munroe AG (6)	7,445	Nolk ER	5,000
Murphy B	1,450	Nord A	1,428
Murphy PB (2)	1,095	Norman T (2)	4,479
Murphy B	1,478	Norris MJ (4)	12,561
Murphy D	711	Norris R (2)	533
Murphy F	1,000	Northover PG	5,015
Murphy J (4)	6,131	Noseworthy T (2)	7,500
Murphy JF (2)	2,535	Noury P	900
Murphy P	985	Nugent HJ	700
Murphy RB	8,030	Nundy S (2)	3,442
Murray E	1,000	Nunweiller M	500
Murray W	880	Oake D (2)	783
Murray DB	685	Oakley GC	700
Murray MC	3,425	Obal AR	1,525
Murrayford S	650	Oblenis JD (5)	5,158
Murto TH	500	Obrien MG (3)	990
Musseau JF	3,684	Obrien S	500
Musseau TS	880	Ocallaghan V	2,000
Myers G	700	O'Callaghan VM	900
Myers TG (11)	11,854	Odonovan P	600
Myette (6)	10,175	Ogden R	1,197
Myrah RD (4)	8,466	Ogorman DA	589
Naccache SE	2,612	Ohanley AR	2,459
Nadeau GH	2,203	Ohanley VH	2,158
Nadeau J	750	Ohare NP (2)	6,165
Nadeau JLR	2,300	Ohano H	1,256
Nadeau JLR	1,100	Ohlke G	1,300
Nadeau JR (3)	4,521	Oja JB (2)	1,414
Nadeau PR	1,308	Okeefe FC	500
Nadeau R	955	Okeefe GF	833
Nappert HJJ	1,400	Okeefe JMS (2)	4,400
Naqvi H	1,000	Okraine WJ (2)	2,021
Nault JG	1,200	Olafson OJ	685
Neault V (2)	1,159	Oleary J (2)	1,683
Neeve RJ (2)	4,794	Oleinikow BB (3)	10,008
Neff P	811	Olekson LD	991
Negraeff I (3)	843	Oliver FM	1,096
Neild F	1,320	Olivier MJL (2)	18,000
Neill JJP	600	Ollerhead D	815
Nelson JA (2)	785	Olmstead LB (4)	7,940
Nelson B (2)	1,350	Olsen ER	1,500
Nelson N	2,000	Oneil GR	500
Nelson R	2,800	Oneill WK	6,028
Nelson R (2)	6,640	Oracheski L	6,205
Nelson R (2)	8,716	Organ R	500
Nelson W	670	Orme J	1,200
Nemeth PA	1,300	Orr LM	614
Nen J	1,000	Orr DK (2)	1,050
Nesbit KG (3)	7,980	Orr R	1,370
Nesbitt R	1,000	Osmond I	825
Neville MD	700	Ostler J	3,194
Newbery JLF (3)	4,751	Oswald M	1,000
Newcombe R (3)	6,000	Otis M	754
Newman GD	535	Ouellette D	975
Newman RJ (2)	590	Ouellet	1,020
Newman TL (6)	10,275	Ouellet JM	900
Newton K	1,600	Ouellette MRJ	1,000
Newton W	822	Ouellette J	1,370
Nichita TL (3)	2,325	Ouellette JY (3)	1,576
Nichols RA (2)	2,672	Quimet PN (7)	3,959
Nickerson RK	3,000	Ovens SJ (3)	4,884

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Owen DJ	1,300	Pelchat JA (2)	2,702
Owen T	1,000	Pellerin M	1,305
Owens C (2)	3,000	Pelletier JCD	979
Paffile L (2)	3,600	Pelletier JDR	1,650
Paffile L (2)	3,600	Pelletier JM	4,500
Pagan B	1,380	Pelletier JM	1,262
Pagatto J (3)	637	Pelletier JR (4)	4,850
Page A	600	Pelletier M (2)	1,191
Page BJM	850	Pellitier J	1,929
Pagee C	1,977	Penley C	925
Palfy JR	1,200	Penley PR	2,196
Paille KW	800	Penley RK (5)	4,885
Palmer JD (2)	5,179	Penman J	824
Palmer MJ	750	Pennell SJ	12,500
Panasky SC (2)	1,050	Pennet D	1,606
Papiccio NR	1,000	Penney KG (2)	500
Papillon M (5)	4,528	Penney DM (2)	2,539
Paquet C	3,000	Penny DM	620
Paquet JM (3)	6,220	Pepin M (2)	2,260
Paquet JNY (2)	4,000	Peppar DR	871
Paquette D (2)	4,425	Perey E	50,788
Paquette JDP	600	Perras H	500
Paquin J (2)	503	Perras JAFS	950
Paquin MD (2)	910	Perrin CG	1,233
Paragine H (2)	5,910	Perron T	1,632
Pardy T	760	Perron DG	925
Pare M G	1,000	Perron JE (2)	1,917
Parent N	775	Perusse JF	4,500
Parent C (2)	3,300	Peters MH	550
Parent G (2)	550	Peters S	500
Parent JJ	1,808	Peterson DS	500
Paris CJR(3)	2,000	Pettefer AL (2)	3,260
Paris J	2,560	Peverelle LM	685
Park DG (2)	769	Peverley JR (3)	4,645
Parker A	984	Philibert JM	1,952
Parker EF (3)	822	Philippe MB (2)	1,877
Parker JR (2)	10,730	Philips N (2)	791
Parker SJ (3)	1,233	Phillips S	800
Parkinson GC (5)	2,558	Phillips C	1,515
Parkinson J	605	Phillips LJ	500
Parnell S (2)	1,298	Phillips LP	1,233
Parr R	770	Picard J	700
Parrott DW	750	Picard S	810
Parsons RM (2)	2,300	Piche S (2)	2,502
Pascal TL	685	Pickford KL (2)	900
Patchett PD	1,530	Pidgeon P (2)	1,452
Patenaude S (2)	3,842	Piercey RW (8)	5,271
Paterson RR	2,856	Piercey W	500
Patey H (2)	1,597	Pilgrim A	23,073
Patsula FR	900	Pilon PPI	3,000
Pattenden T	1,000	Pinder MCM	2,410
Patterson CJ	800	Pineau CC (2)	1,500
Patterson CJ	1,200	Pinfold MEH	3,699
Patterson J (2)	2,332	Pinkey FS	793
Patterson M	983	Pinsonneault JJB	3,075
Paul SM	1,090	Piprani B (2)	2,103
Paulin M	500	Pitcher DL	1,300
Paulin M	3,600	Pitre G (2)	1,200
Paulson G	1,320	Pitre JR	1,918
Paxton RJ (4)	3,199	Pitre RR (6)	6,550
Payette JD	882	Pitzul JST (5)	1,670
Payne FA	750	Plamondon JR (2)	3,150
Payne CD (2)	2,370	Plant BC (2)	925
Payne P	642	Plante C	1,100
Peach D	715	Plasse JGM (2)	1,500
Peach KL	600	Playfair B	555
Pearson NJ	500	Plews JW (2)	1,211
Pedersen KE	1,096	Plihal J	680
Peebles KJ	2,200	Plouffe JCT	3,781
Peer DB (2)	500	Plouffe JR (5)	7,300
Peet TR	650	Ploughman S (4)	6,886
Pegden S	1,200	Plumtree JJ (4)	600
Pegg WF (2)		Plumstead JL	

SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3. 53

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Podrebarac ZJ (3)	5,473	Reding D (3)	2,592
Poirer L	1,700	Reding DF (4)	2,054
Poirier B	800	Redman J	6,160
Poirier B	1,130	Reed IL (2)	645
Poirier RW (2)	3,288	Reedman P (2)	1,800
Poisson R	999	Rees WG (2)	835
Poitras J	900	Regli P	1,400
Poitras MV (3)	4,097	Regnier J (2)	9,200
Poitrasbrassard F	500	Rego WA	1,327
Poland TJ	754	Reid JS	500
Poland T(2)	1,300	Reid BA	649
Polegato PP (4)	9,225	Reid C	2,776
Pope K (2)	4,600	Reid D	13,000
Pope PJ	2,603	Reid D J	2,500
Popowych I (2)	550	Reid JS	750
Popowych T	500	Reid PC (2)	1,305
Porter RW (2)	1,767	Reid WA	1,926
Poston AG (3)	5,120	Reilley DJ	959
Pothier K	600	Reimer P	1,700
Potter DG	900	Reimer TW (4)	3,780
Pottier D	1,000	Reisch P (3)	6,734
Pottle W	770	Remillard AJ	590
Poulin B (5)	27,240	Rempel P	700
Poulin C	825	Renaud D (2)	1,350
Poulin JMF	500	Renaud PA (6)	7,711
Poulin RJ	581	Renaud RE	500
Power D	712	Rennett WA	685
Power BM	500	Rent AJF	1,600
Power CJ (2)	1,226	Reshke RG (2)	1,867
Power JG (2)	1,640	Rhyndress B (2)	8,500
Preece C	755	Richard J	900
Prevost JGJF	2,000	Richard M	840
Price AW	500	Richard WS	6,500
Price LN	2,398	Richard JAA	1,000
Priddle JJ	2,100	Richard YC (5)	5,679
Prier RH (4)	9,224	Richards RG	500
Priestman E	8,128	Richardson D (2)	750
Primeau JL	1,000	Richer DJJPE (3)	3,000
Prodaniuk JL	4,000	Ridler RS	3,720
Prouder SR	600	Riggs R	900
Provencal JJR (2)	1,020	Riley PA	967
Prudhomme JB (2)	1,075	Ringuette JAPC (2)	8,200
Ptolemy R (2)	7,700	Riou EF	1,183
Pucci V	1,030	Rioux YJC (3)	1,320
Pulchny MA (2)	3,398	Ripley E (3)	3,619
Purse ER	1,713	Ripley JG (9)	21,450
Puszkas WM	800	Risk J	600
Pyka JIJ (2)	900	Ritchie C	891
Quade MA (2)	1,678	Ritchie R	536
Quanstrom (2)	1,200	Rivard PJCG	3,000
Quiggin TA	500	Rivest HL	550
Raash TD	3,000	Rivet G	500
Raash TD	2,600	Rivett WJ	11,257
Racicot J	910	Robbins TH (5)	10,755
Racicot LB (6)	3,237	Roberge JR (5)	7,173
Racine JAC	1,270	Robert D	500
Racine JG	1,109	Robert D	967
Racine JH (3)	3,357	Robert D (2)	2,170
Rae KL (8)	9,055	Roberts B	1,224
Raeds MR (2)	878	Roberts DJ (3)	1,973
Rafuse RL (2)	900	Roberts REG	835
Ramey S	4,500	Robertson DM	23,300
Ranahan WL (4)	1,330	Robertson WD (2)	2,350
Rancourt JJPG	550	Robertson GP (2)	700
Ratajczak JHA	510	Robertson S	600
Rathbone D (4)	2,850	Robertson G	1,300
Raves J	5,039	Robertson WA (2)	550
Ray JH	920	Robichaud B	1,632
Raymond DV (2)	1,233	Robichaud C (3)	4,362
Reade RJ	534	Robichaud JY	1,500
Reaume T (2)	900	Robinson D	5,217
Reaume Wayne (3)	1,550	Robinson	5,927
Redding D (3)	1,022	Robinson DGJ (2)	1,900

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Robitaille HA	1,000	Sarsons GG (2)	6,062
Robitaille JRAP	700	Sarty NA	1,000
Rocco TC (5)	1,438	Saulnier MNS	1,545
Rochefort JA	1,028	Saunders RK	3,700
Roe R	563	Saunders P	500
Roeyarts JHS (3)	7,625	Saunders R	800
Rogers PJ (2)	3,151	Sauve C	2,500
Rollie B (2)	800	Savage LE (4)	1,165
Rollins TL	700	Savard JNE (5)	7,741
Rollman C	1,100	Savery S	792
Roman PA (2)	880	Sawatsky P (5)	1,901
Romanow PA	825	Sawdon D	4,572
Romard JU (3)	510	Sayer B	3,750
Rondeau MC	1,370	Schaaf M	3,300
Ropp DG (2)	2,192	Schaub B (2)	1,000
Rose M (2)	2,124	Schaub B (5)	19,920
Rose TC	2,606	Scheidt J	4,800
Ross JF	893	Schell RA	1,200
Ross TL (2)	6,117	Schenk V (3)	9,000
Ross D	1,300	Scherber F	1,000
Ross G	500	Schjerming GC	750
Ross MMJ (2)	1,758	Schmidt D	7,500
Ross R (2)	772	Schmidt PW	1,000
Rossiter S	6,364	Schnare D	2,040
Rouillard JR	1,440	Schnerch BR	1,100
Rouleau JRP	600	Schoots IJM (3)	1,400
Roulston J	668	Schreiner R	700
Rowan TJ	1,713	Schutte RL	2,500
Rowe DC	828	Schwager R	1,800
Rowe DC	3,696	Scott JE	754
Roy JA	925	Scott KG (3)	2,782
Roy JUJ	1,000	Scott RG	4,317
Roy JE	925	Scotten K	525
Roy R (2)	6,300	Scribner SL	993
Roy J	540	Sculka DG	500
Roy JM	1,918	Sebalj D	1,370
Roy JPD (4)	5,150	Second GH	1,428
Roy R	3,836	Seeton BA	800
Roy RM (2)	1,270	Sehn BD	560
Roy RJR (5)	9,361	Seivright HD (2)	4,521
Rudnicki SW	2,000	Self RD	1,200
Ruest L (2)	1,886	Selk D (2)	1,368
Rufiangue JYLF	750	Selka RG (2)	1,064
Ruiters R	3,222	Sembaliuk TU	2,937
Ruohoniemi O	841	Senechal MO	2,000
Rusnak DE	1,000	Senechal DJ (2)	1,001
Russell DV	700	Senechal Jar	750
Russell JHJ	3,000	Senior M	5,299
Russell K	700	Setter M	500
Russo F	910	Seviour J (2)	960
Rust G (4)	2,950	Seyffert R	67,973
Ruttan DA	625	Shaarani M (2)	550
Ryan G	10,348	Shand S	2,000
Ryan R	2,000	Sharp DA	3,255
Rycroft JG (2)	5,940	Sharp JL (3)	1,880
Saad K	2,940	Sharp T (2)	2,000
Sabourin JFJP	830	Shaw M	593
Sadler TR (2)	714	Shayan JM (2)	3,400
Sagesse M	500	Sheaves R (2)	5,816
Saillant JAM	925	Sheppard WCC	1,000
Salt JT (3)	1,440	Sherman BC (3)	548
Samis Clay WY	900	Shirley GA	891
Samson B	1,272	Shore GE (7)	5,891
Samson CD (2)	600	Short MJ	500
Samuels VM	2,900	Shostal RA	625
Sanders R	3,000	Shumovsky N (2)	2,719
Sandhu SS	2,000	Sibbald RJ (4)	8,700
Sanikopoulos MAJJ	624	Siemens HM	600
Santerre F (2)	500	Sigouin S (2)	1,500
Santo RK	500	Sigurdson B (2)	590
Sargent E	1,000	Silver FK	1,302
Sarrazin JMGG	900	Simard JF	4,481
Sarrazin L	500	Simard J (2)	2,200

SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3.55

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Simmons F	2,978	Sparling FF	3,500
Simoneau FPI	550	Sparling G (2)	1,625
Simoneau V	700	Sparling WA (2)	1,700
Simpson H (2)	625	Sparrow J	1,000
Simpson D	654	Spears CJ	1,096
Simpson G (3)	724	Speelman MC	2,058
Simpson G	1,500	Speirs D	925
Simpson J	1,700	Spencer R	1,353
Sinclair JD	2,374	Spencer WJ (2)	700
Sinclair G	12,000	Sponder R (4)	789
Singcaster JGF	2,324	Springall MR (2)	655
Singh C	1,096	Sproule G	700
Sinott MFJ (2)	4,518	Spurr R	910
Sipos JP	550	Spuzak R	700
Sirois JDJ (5)	6,600	St John G	700
Siscoe DB (2)	2,175	St Johns MU	1,802
Sisley DW	1,800	St Louis D	1,763
Skaine L	1,627	Stacey WR	855
Skakle G (3)	1,070	Stadnick KH (2)	1,630
Skinner A	779	Stairs DA	1,028
Skinner JG (2)	4,301	Staley MA (5)	13,884
Skippon P	950	StAmour JRJ	2,500
Skoda A (2)	1,590	StAmour JG	800
Skwarka C (2)	5,100	Stanczyk T	2,000
Slack M	750	Stansbury DW	550
Slack MJ	1,000	Starchuk WR (2)	700
Slater J (4)	4,440	Stares AT (6)	7,416
Slinger RB (4)	4,175	Stark RRE	625
Slobodian J (2)	1,495	Stavert A	3,700
Smail DB	700	Stebbins RG	1,683
Smartt G	950	Steele H	606
Smelser D	2,600	Steele KC (2)	1,474
Smendziuk RW	700	Steeves R	980
Smienk RJ	2,601	Steeves R	950
Smith P	1,700	Steigel G	3,258
Smith HEC (2)	2,060	Stephan RW	1,469
Smith EF (2)	536	Stephaniuk RA (2)	970
Smith PK	500	Stephens LV	1,302
Smith W	900	Stephens RB	1,370
Smith BR (2)	4,249	Stephenson WP (2)	6,500
Smith AB (2)	4,367	Stevens JA (2)	2,700
Smith AM	500	Stevens ED	1,548
Smith B	820	Stevens H	800
Smith BJ	795	Stevenson BD	1,644
Smith BL (3)	3,420	Stevenson J	3,000
Smith D	2,496	Stevenson T	850
Smith D	500	Stewart J	1,000
Smith E	4,200	Stewart AC	5,914
Smith GD	1,713	Stewart BE (2)	900
Smith Jae (2)	2,013	Stewart CW	700
Smith JL	600	Stewart J (3)	2,045
Smith K	1,600	Stewart K (2)	2,102
Smith NE	4,271	Stewart KP (2)	4,521
Smith NL	800	Stewart TM (3)	3,014
Smith P	2,850	StGeorges S	500
Smith P	1,473	StGermain JJYC (2)	875
Smith PM (3)	1,950	Stiles EC (5)	4,994
Smith R	12,000	StLaurent JLP (2)	1,500
Smith R (2)	820	StMartin HT (3)	2,767
Smith RF	520	Stock IR	2,000
Smith S	6,000	Stocker JCD (5)	10,168
Snashall DC (2)	720	Stockermans RJ	975
Snell TR	2,092	Stoehr E	3,899
Snook AF (3)	4,323	Stone JD	800
Snow RD	600	Stone RW (3)	4,344
Snyder M	500	Stones G	500
Soame JA	2,500	Store J	1,069
Soble PJ	2,047	Stothart BJ (2)	1,100
Solski JE	980	Stotz A (3)	6,666
Souter FC (3)	3,500	Stovel D	7,984
Spanton R	1,500	StPierre JLF (2)	1,225
Sparling TA (3)	2,082	Stratigakos S	1,315
Sparling ED (3)	1,350	Streber DW	1,285

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Strickland (3)	1,370	Thompson MA (2)	952
Strocel T (2)	2,589	Thompson EJ (2)	875
Struthers RW	1,713	Thompson GD	20,000
Strutz R	910	Thompson IP	2,603
Stuckless T	700	Thompson J	1,600
Sturgeon R (2)	3,860	Thompson JD (2)	1,747
Sturgeon SRN	800	Thompson JJ (2)	600
Stutt WJ (2)	7,260	Thompson JJ	500
Stymiest H	500	Thompson MJA	3,000
Sullivan PH	5,000	Thompson PW	8,935
Sullivan TJ	1,000	Thompson RB	700
Summers KJ (3)	8,494	Thompson RE	1,096
Sutherland RG	881	Thompson J (2)	3,237
Swain C	500	Thomson AJ	700
Swallow DT	1,370	Thomson F (2)	2,050
Swan MJ (2)	2,055	Thomson A	1,340
Sweeney LD	1,200	Thorburn TL (11)	32,050
Sweetnam JP (2)	2,466	Thoreson DV	2,055
Sweetnam P	8,700	Thorne AD (2)	4,739
Switzer R	2,844	Thornecroft R	800
Switzer JC (3)	2,282	Thornhill RL (5)	1,385
Sword RD (6)	15,602	Thorp CJ	1,500
Syme SE (4)	1,750	Thorp CJ (2)	1,761
Symes J (2)	860	Thrall R (4)	3,110
Sywyk MR	700	Tibbo G	2,207
Szabo Z (4)	2,139	Timlock GJ	872
Szucs TS	865	Timmins R	3,665
Szydlak AJ (2)	1,300	Timmons M	9,674
Tabcart GW	833	Tobin K	2,240
Taillefer RJJ	2,000	Tobin WJ	891
Tanguay JPRR	3,780	Tocher MD	3,200
Tansley STG (6)	15,609	Todd KD	785
Tappin PA (3)	3,911	Tolson SM	1,000
Tardif JPM (2)	1,268	Tomaso EA	550
Taschereau MJPR (2)	550	Tompkins J	915
Tasse P	1,576	Toner CR	800
Tate A (2)	5,728	Toner CR	800
Taylor CA	839	Topilnyckyy A	750
Taylor BL	1,233	Topilnyckyy A	750
Taylor EF (2)	1,330	Torok RA	850
Taylor JC (3)	5,510	Toussaint DJL	2,000
Taylor KL (3)	4,521	Tovey JJ	1,000
Taylor RA	600	Towhey GM	2,200
Taylor RA	1,340	Towns D	650
Taylor T (4)	13,047	Tozek MJ (4)	2,480
Taylor V	900	Traven R	1,363
Taylor W	1,489	Tremblay A	875
Tazzman T	5,096	Tremblay JBR	8,654
Tessier G	1,290	Tremblay JGG	520
Thebeau KA	500	Tremblay JPR	750
Theberge JIJ	1,000	Tremblay JA (2)	2,261
Theriault JY	816	Tremblay JGE	4,362
Theriault Y	1,460	Tremblay R	1,100
Theriault L	1,150	Trevorrow J	959
Theriault JC	5,600	Trimm C (2)	1,330
Therrien D	5,810	Trottier G (3)	3,973
Therrien P	8,000	Troup KG (2)	805
Thibaudeau H	1,750	Trudel JDD	6,060
Thibault GR	1,000	Truesdale T	2,360
Thibault DU (2)	2,003	Truman F	1,233
Thibault HP	2,329	Truong YL	745
Thibault JC	2,065	Truswell M (2)	4,250
Thibeau GT	500	Tucceri AV (3)	5,035
Thibeault E	915	Tuck CD (3)	3,203
Thibeault PR (2)	680	Tulloch M	1,927
Thibeault S	800	Tunncliffe V (2)	2,550
Thivierge J	3,600	Tupper S	1,325
Thobo-Carlson P	785	Turbide EPS	1,700
Thomas Beth	1,500	Turcotte JDY (2)	785
Thomas RS	916	Turenne DL (3)	3,562
Thomas RS	700	Turgeon JSJ	1,233
Thomas S	850	Turnbull RM (2)	1,500
Thomas T	966	Turner ML	540

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Turpin W	3,163	Walker RA	3,125
Turple R	680	Walker A	600
Tuttauk Z	2,340	Walker K	1,041
Tuttle BS	1,603	Walker RB	1,600
Twa AM (2)	1,841	Wall AJ	1,200
Tycholiz R	642	Wall AJ (2)	1,200
Tymchuk AR (2)	3,450	Wall RA	1,100
Untereiner G (2)	650	Wall W	4,500
Upton JG (2)	5,362	Wallace RB	1,302
Usherwood C	911	Waller R	19,397
Vahey KD (2)	2,603	Wallocka N	1,110
Vaillant D	2,285	Walls S	2,429
Vallee R	500	Walsh T	2,244
Valliere R	1,178	Walsh AE	548
Vallieres Y	600	Walsh C	1,644
Vallis E	600	Walsh D	800
Vallis TG	500	Walsh L (2)	500
Vallis TG	500	Walsh R	1,500
Valotaire L	9,200	Walsh RP	500
Vanblaricom BE	640	Walsh S	822
Vandenham GJ (2)	2,650	Walsh W	1,293
Vandenhoeven B	1,479	Walters J	740
Vandermeulen J	656	Walters GE	834
Vanderpluyim AJ	2,500	Wanvig D	704
Vanrooyen OE	822	Ward MJ	1,233
Vanveen A	750	Ward RD	1,507
Vanzandbeek SJ	800	Wardle PJ	1,224
Varin ALJ	500	Wardle SK (2)	758
Vattheuer M	910	Warford C	940
Veenhof WF (2)	650	Warren KB	1,370
Veino JG	1,233	Wasacz WJ (4)	8,691
Venne J	655	Washbrook KH	2,000
Veno T	1,256	Washer NJ	600
Ventreck AJ	600	Washer JM	800
Verdon R (3)	1,080	Waterton MD	2,270
Vergie CE (2)	2,513	Watkin K	4,709
Verhagen B	2,600	Watling W	5,000
Veronneau JJR (2)	932	Watson BC	900
Verran SF	16,920	Watson BE (3)	2,528
Verreault D	1,100	Watson CE (3)	1,822
Verreault JBN (2)	6,700	Watson DB (2)	2,300
Verret G	1,670	Watson K (2)	1,381
Verville G	500	Watson M	3,000
Veryk CA	600	Watts DK	881
Veryk CA	600	Watts F (2)	1,270
Viau J	700	Weaver JT (3)	1,880
Vibert R	1,048	Webb T	2,100
Vienneau GT	3,803	Webb WR	1,000
Vienneau SM (2)	4,583	Wegert GA (2)	510
Vignola D (4)	2,531	Weisse WE	2,000
Villeneuve BJE	1,700	Weiss DJ	930
Villeneuve JC	1,200	Weiss DJ (2)	23,950
Villeneuve JC	1,200	Wells AR	1,000
Villeneuve JLG	1,646	Welykholowa WD (3)	3,552
Vilorio E	839	Wendlandt N (2)	3,250
Vincent G (4)	24,101	Wenek K WJ	1,000
Vincent J (2)	8,132	Wentzell KE (2)	1,700
Vincent JP	1,350	Wermenlinger MJM	2,290
Vincent RJ (3)	2,200	Werner CA (2)	999
Virgin SA	1,700	Wessman LE	700
Viscardi JT (2)	900	Westrop JM (4)	7,415
Vittoz MF (2)	1,734	Whalen DJ	700
Vitug GA	1,004	Whalen JCK (5)	10,206
Vrooman SC	1,836	Wheaton G	500
Vunhollen JR	901	Whelan GT	1,000
Waal EB	1,000	Whelan L	778
Wackulzyk M	953	Whibley F	2,077
Wager MI (2)	717	Whitaker JF	5,139
Wager KR	876	Whitaker AF (2)	3,959
Wagner RJE	760	White LA	2,100
Wahrer M (4)	10,575	White M	1,225
Wakefield DS	900	White DF (2)	2,600
Waldron SR	637	White JA (2)	605

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
White KA	675	Woods B (2)	1,258
White KP	2,415	Woods BE (4)	600
White RL	822	Worberts RW (3)	3,084
White RL	1,906	Wormsbecher S	4,972
White RL	720	Wright R	1,820
White WL	825	Wright SF	685
Whitley S (3)	8,446	Wrixon T	1,087
Whitman JL(2)	800	Wunnenberg MG (4)	4,167
Whittingham	1,266	Wurm BR	600
Whittle E	1,515	Wyhie RG (2)	1,800
Whitty M (2)	4,006	Wynnyk PF	1,800
Whyte RJ (2)	2,600	Yalden-Thompson V	611
Wickware W (2)	900	Yanchak M	1,213
Wigg SL	700	Yates BW (2)	550
Wight FA	2,000	Yetman C	834
Wilcox RJ (2)	2,062	Yetman W	700
Wilhelm WP (2)	3,586	Yip JD	575
Wilkinson DC (2)	1,200	York D (3)	16,772
Will H	604	Young CA	1,377
Willært GP	500	Young DR	500
Willært GP	500	Young PG	2,783
Willey RWJ (2)	7,398	Young RJ (2)	762
Williams CL	2,815	Young B	500
Williams MJ	1,500	Young HGF	1,028
Williams RS	2,800	Yuill GAC	1,100
Williams S (2)	1,004	Zacharias DB	1,000
Williams A	556	Zaidi HHC	1,800
Williams D (4)	8,408	Zandbergen JWJ (2)	3,700
Williams D (4)	1,400	Zango JA	500
Williams IA	500	Zango JA	500
Williams J	930	Zatychech PA	3,000
Williams JMC	617	Zell CL	1,211
Williams MT (2)	1,370	Zevenbergen D	9,747
Williams P	822	Ziegler GA	988
Williams R	2,124	Zientek DCM	828
Williams W	700	Zvanitajs J	2,000
Williamson GR (7)	39,916	Zwicker D	1,000
Williamson K (2)	1,980	Advances under \$500 (2,350)	553,549
Williamson MF (3)	1,300		10,011,649
Willis DJE	685		
Willows DG	3,600	NATIONAL HEALTH AND WELFARE	
Wills SN (2)	7,089	Department	
Wilson J	1,836	Badger M	1,279
Wilson JE	2,028	Boucher Dr D (2)	710
Wilson CR	8,030	Bourque M	800
Wilson CL	1,600	Culliton J	500
Wilson CF	2,496	Dick S	900
Wilson G	13,249	Dillon J	3,200
Wilson J (2)	3,022	Edwards J	600
Wilson RS (2)	1,813	Ewing V	824
Wilton JM (2)	900	Hanson N	460
Wilton T (2)	768	Hooiman G	500
Wiltshire L	11,049	Ihtail A	500
Windish JH	600	Jackson M	750
Window RJ	879	Labrie J (3)	2,725
Winram R	900	Labrie J C	1,000
Winter MJ (3)	3,800	Lafamme L	600
Winter B	1,400	Legros L (3)	2,800
Wiseman M (3)	2,973	Martin P	600
Wissler GH	1,028	Mayuk K	500
Wohlgenuth CF (2)	10,894	McCallum P (2)	550
Woelck J	1,400	McColgan K	770
Wolter M	2,375	Monette D	856
Womts P (3)	13,056	Mowatt M	1,081
Wong G	830	Nguyen L	731
Wong Ksa (2)	1,500	Raizenne M	3,800
Wood DR	4,290	Roy R	750
Wood MD (2)	780	Schardt G	2,532
Wood E	950	Schiote P	600
Wood PA (2)	6,946	Shanush J	841
Woodcock D	1,212	Advances under \$500 (133)	14,839
Woodhouse RM	548		46,598
Woodhouse F	1,178		

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3.59**

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Medical Research Council		Department of Justice	750
Gjedde A	1,161	Desrochers D	1,200
	47,759	Dumaresq D	975
		Dunne B (2)	700
		Dupuis K (2)	715
NATIONAL REVENUE		Dyson R	4,500
Customs and Excise		Ellement D	900
Barker D	2,650	Enroute (2)	1,626
Belelie S	858	Evans R G	578
Buchanan R	880	Evanson N P	1,100
Denis-Poirier N	500	Faria A	1,085
Dunville G	1,700	Ferguson J (2)	1,195
Ferris W	936	Fitzpatrick D	2,586
Forchuk E	2,065	Flatmer C	550
Johnston N	650	Florentino J R	580
Osborne E	1,219	Franco E (2)	2,247
Pomeroy M (2)	3,100	Frank L (3)	908
Tesink H	3,500	Fulton B	1,500
Advances under \$500 (27)	6,034	Gadlowski J	1,210
	24,092	Gallina A G	856
		Gervais J	700
Taxation		Giguere M	1,500
Active Bailiff (110)	23,340	Gilkes H G (2)	1,076
Ahluwalia B	860	Gill L (2)	1,285
Alao A	785	Gill M	1,116
Allan S (2)	3,190	Gougeon M	700
Allen R	500	Griffin M	1,150
Allwood L	1,100	Gursoy H	970
Ame Realty Inc	1,000	Harkin S P	1,124
Andres P (2)	1,414	Helm R (2)	1,835
Appery G	1,455	Henrico R	700
Artiga	1,344	Hildebrand R G (3)	2,525
Atherton B K	670	Hollaman A	1,123
Bain A C	1,685	Hungerford S	5,000
Barnaby L (5)	1,375	Jarrah D (2)	748
Beckett J (2)	1,070	Jean Venne D M (2)	900
Bedford D R	675	Johnson K (3)	1,695
Bellinger D E (3)	540	Johnson R	672
Bessis C (2)	2,000	Keirstead D (2)	1,205
Binette L D (2)	1,000	Kelly B	2,247
Boivin D	700	Kenny G (2)	500
Bondaruk R	680	Kerr T	865
Borland L (2)	1,360	Kiar K (3)	3,274
Bouchard C (3)	2,100	King B L	1,980
Boulay D R	500	Kobasiuk D	2,172
Bourque G (2)	620	Kohnen P A (2)	2,247
Boxer J S (2)	1,020	Koroma A	648
Brennan S	600	Kpolugbo S	1,283
Bricaire M	674	Kuchanic B	735
Brohart P	800	Laberge J	2,472
Broome B (2)	1,500	Laflamme C	810
Brott D	1,000	Lamarche C	1,382
Bruins A (2)	1,799	Larocque M	600
Buchan P	963	Lavoie L (2)	1,035
Buchans S R	681	Lawson L	771
Buck C E	1,625	Lecuyer S (2)	1,138
Caledonia Collections (5)	1,759	Levy V	7,650
Carone F (2)	1,515	Lewis F	560
Chasse A	1,000	Liburdi J	750
Cherrett D	545	Lieske K	639
Christie T	800	Litt S	1,410
Chu I	1,935	Locke M	510
Cinelli D	1,124	Loney D R	922
Clarke N	1,124	Losier D (3)	1,040
Collings G (2)	1,404	Luciuk S	650
Collingwood J (3)	1,000	Macellian A	807
Crowley C (2)	930	Madden P	1,200
Cuffaro G (3)	2,100	Mainguy A	700
Daigneault M	800	Majchrowski J	5,500
Dawe B (4)	1,400	Maleschuk G	1,124
Day A	640	Marion	1,240
Dell S (2)	1,265	Martin D	1,582
Denis R J	526	Mazerolle D	2,123

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
McAskill C	695	Senyk C	565
McCann D M	1,520	Setlur P	800
McEachen B	1,288	Seto A C	850
McKillop A	600	Shea D	784
McLeod M	690	Sheehan T	925
Melechenko J	553	Sheriff of Dufferin	5,000
Menard C (2)	1,675	Sheriff of Frontenac	1,000
Menchinton A R	1,124	Sheriff of Hull	500
Meyer (2)	570	Sheriff of Hull (2)	1,000
Miller B	1,123	Sheriff of Joliette	700
Miller J B (2)	640	Sheriff of Kamouraska (2)	2,000
Miller L	963	Sheriff of Leeds-Grenville	500
Minci G (2)	1,400	Sheriff of Middlesex	1,000
Minister of Finance (6)	14,539	Sheriff of Mingan	1,000
Monardo R	955	Sheriff of Peel (3)	13,509
Moore C (4)	1,283	Sheriff of Prince Albert (2)	750
Moore W R	500	Sheriff of Quebec (3)	3,000
Morrison D	2,522	Sheriff of Rimouski	1,000
Morrison C E	1,950	Sheriff of Roberval	700
Morton P	761	Sheriff of Saskatoon (2)	800
Mounif E (2)	600	Sheriff of Terrebonne	1,000
Mowat R	675	Sheriff of Toronto	500
Muboyayi S	600	Sheriff of Trois-Rivières	700
Murphy K J	1,685	Sheriff of Yukon (150)	2,181
North Central Bailiff (3)	1,422	Siconoflie K	500
North M (2)	1,285	Siefert D	660
Odell M (2)	2,685	Sikora J P	963
Olesinki T	856	Smith A	700
Ouellette R	600	Soikie C (2)	3,025
Ouellette-Rogers M	585	Soun S	1,124
Oxner J K (2)	765	Souran L (2)	2,223
O'Meara J C W	1,540	Spettique S (2)	1,177
Pacific Court Bailiff (121)	38,954	Succ de Feu Jean Marie	700
Panayi M	1,000	Swedlo	725
Paquette H (2)	1,323	Tanasichuk	821
Parker M	1,785	Taylor G	500
Pearcey G F	569	Taylor S	800
Penney M (2)	1,372	Taylor K (2)	680
Pike L (2)	1,059	Tepelehns J D	1,070
Pineo K	1,539	Terminal Rental Inc (2)	1,000
Pitts M	580	Terrio J (2)	1,250
Pliska Invest (2)	765	Thibodeau M (3)	870
Poirier M C (2)	1,400	Thiffault J	1,000
Price Waterhouse	7,000	Thompson C	585
Prosia A (2)	860	Thompson P	785
Pruen	1,177	Treasurer of Ontario (2)	1,150
Puteris A (2)	1,170	Treasurer of Ontario (6)	5,223
Putlang B A (2)	2,247	Van Benthem A (2)	670
Quessy D	700	Vickers J	605
Racicot R	860	Walsha (2)	1,000
Radford C (2)	610	Wang P K S (2)	572
Rainville P	500	Warren T (4)	1,187
Raychaudhuri B	780	Watkins L (2)	2,011
Razmus K	500	Webb D	691
Real Joyal anf Fils	700	Weibe P	963
Rector S G	805	Wick B	900
Ress (2)	1,850	Witzel D (7)	2,774
Rogers R	500	Wolf M	500
ROSS	1,474	Wong E	1,391
Ruggiero F J (2)	865	Wunder C	560
Ryan J (2)	1,175	Yhard J	895
Saab C	1,625	Young R	825
Sahota K	1,840	Zablocki M (2)	975
Sansome B C	1,400	Zennet R (2)	825
Saunders L (2)	604	Ziaci Z	825
Savoie C	500	Advances under \$500 (198)	41,333
Scott G	976		449,978
Scott W	580		
Seagle P	4,425		474,070
Seguin C M (2)	1,670		
Senecal C L	860		

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
PRIVY COUNCIL		Duiker P D	3,250
Department		Fallu R	4,238
Delaronde S	3,600	Forrest L	6,567
		Gauthier L	8,029
		Geres A W	5,397
		Gibson T	10,500
		Gravelle M	600
		Hansen I	986
		Hughes C T F	5,996
		Joubert L	2,500
		Leclerc R	500
		Lortie A	700
		MacAuley J	500
		Marshall W	1,100
		Martin R	500
		Maston E R	600
		Matthews R L	1,021
		McArthur J A	6,808
		McKenzie L	911
		Michaud Y C	10,260
		Mukanik B	1,992
		Pelletier R	2,500
		Presley A N	6,427
		Singer L E	6,509
		Spier L T	629
		Thompson J	3,221
		Tyson H M	776
		Wilson S	6,035
		Wilton A C	1,802
		Witniuk S	3,550
		Advances under \$500 (25)	4,282
			161,717
			221,742
		SECRETARY OF STATE	
		Department	
		Employment and Immigration (Immigration Program)	
		Bernstein A	670
		Cholin B	885
		Crosbie S	800
		Deason L (2)	1,100
		Deslauriers J	21,613
		Dorion J	3,950
		Duncan M	2,144
		Durward R	500
		Evans G	2,650
		Gaehring G	580
		Gaillard M	2,200
		Gibson D	8,710
		Girard R	600
		Gordon J R	524
		Goodman J (4)	2,250
		Greer—Barnes B	763
		Hancock J (2)	1,275
		Huff E	2,845
		Labossiere G (2)	2,000
		Lavoie J P	3,200
		Light M	965
		Low M	500
		McGillivray D	3,601
		Molloy M	3,700
		Morin R	5,000
		Perkin L	950
		Ridley W	750
		Sharp G	825
		Advances under \$500 (55)	5,681
			81,231
Canadian Transportation Accident Investigation and Safety Board			
Abbott D L	600		
Ablitt P H	550		
Allinson A	600		
Bears R	500		
Bennett G E	2,000		
Bickford R	550		
Boggs E L	1,000		
Borden D E	600		
Brunet Z	2,000		
Coomber A	500		
Cunningham M G	500		
Darby C S	1,000		
Dennis B	500		
Dupont W R	2,000		
Gehring J L	1,000		
Gerden V	500		
Gordon K R	1,000		
Griffith T H	1,000		
Hannah J M	500		
Heath G E	600		
Hildebrand P	500		
Holbrook G	500		
Kemp W R	600		
Kolodrubsky J	1,000		
Kosmider K	550		
Learn R G	1,000		
Lemire S	500		
Lewer J L	1,000		
MacNeil H M D	2,000		
Maltais R	500		
Marcotte Y	1,000		
Nelles K	1,000		
Newcombe R	550		
Poire L	1,000		
Roosenboom G	1,000		
Smith T	1,000		
Stants J W	2,000		
Storey T E	550		
Stratton B K	500		
Tsuji W	600		
Ulrich L	600		
Vitt R	500		
Whalen K	500		
Worden D	550		
Wozny T	1,000		
Yanik L	600		
Advances under \$500 (54)	17,825		
	56,425		
Chief Electoral Officer			
Albert F	1,000		
Albiez A E	688		
Antonius A	6,539		
Atkinson H A	5,301		
Baile W R	14,319		
Bercier J	1,000		
Bouchard G	6,590		
Bourassa G	2,500		
Byeman B	500		
Champ E A	5,727		
Ching F	600		
Cliche V	2,500		
Collins P A	3,387		
Cowan K D	1,606		
Desjardins Y	774		

Accountable advances—Continued**Details of accountable advances outstanding as at April 30, 1994—Continued**

Name	Amount	Name	Amount
	\$		\$
Immigration and Refugee Board of Canada		Deminion M	500
Advances under \$500 (4)	834	Deslandes I	500
	82,065	Dewasha M	500
		Dias T	500
SOLICITOR GENERAL		Didham K	600
Department		Dorion P	500
Filion J	522	Dupuis R	500
Advance under \$500 (1)	375	Durante B	500
	897	D' Aoust J	500
Correctional Service		Eyding H	699
Carter P	1,700	Fauvel D	2,000
Elkins M	653	Flight H K	2,728
Ilapogu D	600	Ford J	500
Advances under \$500 (5)	453	Foresto G	500
	3,406	Fortin S	1,000
National Parole Board		Friday P	500
Advances under \$500 (3)	945	Frowen M	500
	5,248	Gagne R	2,000
		Gauvreau P	550
SUPPLY AND SERVICES		Girard A	1,500
Department		Gray B	600
Supply and Services		Haddad-Luthi G	1,000
Ash R	3,000	Henry K B	1,000
Bastarache P	4,000	Hebert R (2)	2,500
Bradley P	5,000	Hladys G	500
Cariou J P	2,000	Ho A	500
Charron R P	2,000	Holdron D	1,000
Courchesne C	600	Irwin W	1,000
Croteau A	500	Johnson W R	1,000
Dubois R	750	Johnson W	550
Lamadeleine L	1,300	Johnston C A	500
Lafreniere J	500	Kluke K	500
Loveridge R	5,000	Lajoie M	2,000
Murphy G S	5,000	Lamy R	600
Païement L	500	Lapointe M (2)	1,600
Advances under \$500 (39)	6,506	Larkins S	500
	36,656	Laroque E	3,990
Public Works		Laurin M	6,600
Allard R	1,600	Laverdiere C	600
Allingham A	550	Lavergne G (2)	800
Arnold J	2,000	Lavictoire C	500
Azzie M	750	Lebel A	500
Barcena J	3,990	Linstrom B	500
Beauregard C	500	Love E	3,000
Bell J	1,500	MacGregor S	2,500
Bender D	600	MacLean A	500
Bertrand M	2,496	MacLellan A	500
Boily R	700	Mailhot J	700
Bolton J	800	Mauro A	500
Bouchard D	2,000	McFarlane G	500
Bozzi L	500	McLean N	2,000
Brazeau F	1,500	McTeer K	1,000
Brunet M	500	Meers D	11,000
Bull N	800	Millett D	1,500
Burrey D	500	Mongeon E	1,500
Carro A	500	Morelato D	500
Casaubon R	500	Morin M	500
Chamberland F	3,000	Morrow T	650
Child J	500	Mott D	600
Comeau R	500	Nikolic L	2,057
Cooke B	800	Nurse M (2)	1,800
Courtois G	500	Paul D	500
De Lacroix J	500	Paquette N	500
		Pierre R	3,500
		Pilon J	500
		Power W K	4,590
		Preley D	500
		Quinn J	6,500
		Quintal A	500
		Rajkumar M	2,000
		Rayner D	500

3.64 SUPPLEMENTARY INFORMATION REQUIRED BY THE FINANCIAL ADMINISTRATION ACT

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Jones C V	600	Poole J	1,260
Jones R	1,500	Porter M	1,000
Jull P D	588	Prevost S	1,229
Kaiser B	784	Proulx R	3,150
Karpiak T	930	Pudsey C	600
Kautz G	1,299	Reed R (2)	3,100
Kavanaugh E	500	Reid C	600
Kelly W	848	Reynolds K	1,400
Kennedy M	527	Robertson B	1,384
Klassen D	825	Rogers G	2,354
Koehl P	1,250	Ross R	2,456
Kowalski P	800	Rude G	706
Krahn M	1,500	Saether O	580
Kutash S	2,750	Sagodi P	630
Laird J	2,194	Savage T	900
Laminman R	3,200	Sawatsky D B	6,727
Landgrebe M	1,300	Schilwachter J	1,250
Lauson B	1,000	Schwartzendruber D	847
Lee D	600	Seeley R E	2,400
Leonard L	1,421	Seeley R G	1,800
Leung L	622	Sitter G	535
Lewis B	3,842	Skinner L	1,147
Lheureux L	2,199	Smith D	559
Lidstone R	650	Snowball T	1,105
Lightfoot B	540	Soady K	600
Logan J	1,078	Sokolan R	1,050
Loutin K	837	Sorge C	1,692
Luetgger F	1,308	Southgate D	500
Ma S	716	Spring J	1,500
Malone J	1,750	Staples K	1,108
Marsh R	600	Staples R	616
Martin D	1,400	Stetson J	1,414
Martin J	600	Stobbs T	610
Mason G	800	Suchodolski S	606
Mathers I	600	Sutherland S	3,044
McFadden J	680	Swanson G	1,496
McGraw G	1,177	Taylor D	700
McGregor C	923	Thompson K	562
McGuigan T J	1,299	Tuomi B (3)	1,413
McLaren R	1,526	Vaillant G	554
McLaughlin K	1,736	Van Dyke J	596
McTaggart G A (4)	638	Van Horn C	750
Melanson C	6,086	Venne G	800
Mentanko D	1,883	Vera L	3,000
Mercredi L	1,490	Wakshinski R	1,647
Merritt D	1,497	Wall N	1,500
Mickanuk M	1,530	Watsyk L	1,600
Miller D D	800	Weatherley J	1,863
Mitchell J	695	Webster W	561
Moddejonge B	2,864	Weighill G	970
Moreau A	1,500	Weir M	1,500
Morin M	1,020	Wesanko G	984
Murray R	1,690	Wetterberg W	778
Nadeau M	1,200	Whiteford N	725
Nelson C	600	Wiegert A	816
Newhook E	600	Wilkie B	1,600
Neweworthy G	2,100	Wilson B	800
Nye R	1,200	Winegarden C	1,500
Nye R	557	Wise B G	675
O'Flaherty J	736	Wotherspoon T	877
Oltmanns D	2,933	Wyborn G	605
Pare D	750	Young G J	2,000
Parsonage P	562	Zackodnik G	561
Pederson K B	1,413	Zawadiuk W	1,525
Penny K	700	Zeigler R	3,708
Perry M	650	Advances under \$500 (\$05)	72,809
Pierpoint W	600		427,396
Ploeg J	500		
Pollock J	600		

Accountable advances—Concluded

Details of accountable advances outstanding as at April 30, 1994—Concluded

Name	Amount	Name	Amount
	\$		\$
National Transportation Agency		Edwards G	500
Advances under \$500 (6)	319	Eryl J	2,900
	427,715	Fallon P	500
		Firth D	500
TREASURY BOARD		Floyd D	500
Secretariat		Griffin L	2,000
Godbout M	500	Grove M	1,276
Moore R	550	Hamilton E	2,000
Sims J	700	Hamilton K	1,250
Way A (2)	1,300	Harrington J (2)	1,440
Advances under \$500 (7)	1,266	Kinghorn M	500
	4,316	Lariviere R	1,000
Comptroller General		Marbella B	600
Galambos I	550	Neal B	500
Advance under \$500 (1)	400	Oliver R	1,500
	950	Pavich B	1,450
	5,266	Power C	1,000
		Robotham M	500
VETERANS AFFAIRS		Smith P	2,000
Department		Uhrayn B	750
Ali S	500	Walker J	1,100
Atkinson B	1,000	Advances under \$500 (24)	5,688
Bilodeau L	500		34,899
Coffin I	500	WESTERN ECONOMIC	
Conlin J	2,000	DIVERSIFICATION	
Cote R	945	Advance under \$500 (1)	151
		Grand total	14,602,787

NOTE: Whenever more than one (1) advance was made to an individual, the total number of these advances is reported in brackets adjacent to the name of the individual.

(1) Because of the worldwide diversity of this department's operations, included in this figure are accountable advances deemed outstanding for overall reporting purposes but individually are in doubt because of employees' assertions that they have settled. These cases may involve accounting errors by Missions, missing/lost claims and claims in transit. Also included are cases where recovery action has already been initiated.

Losses of money and public property

Note: Information on losses of money is required by section 79 of the *Financial Administration Act*.

Losses of revenue due to fraud or willful misrepresentation—Discovered or detected in 1993-94

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
NATIONAL REVENUE					
Customs and Excise					
GST registrants committed fraud by under-reporting under their taxable supplies or over-reporting their purchases or both resulting in overpayment of input Tax Credits	12	1,957,396	(1)	(1)	(1)
Losses of revenue due to fraud or willful misrepresentation on the part of the public (revenues evaded)	Various	22,241,438	(1)	(1)	(1)
Taxation ⁽²⁾					
			24,198,834		

⁽¹⁾ Recovery is made through the Collections groups for all monies owing by taxpayers. There is no control made by the Collection's Division as to the year the amount is being recovered.

⁽²⁾ Systems presently in existence cannot provide information with respect to losses of revenue due to fraud or willful misrepresentation in 1993-94.

Losses of money and public property—Continued

Losses of money due to an offence, illegal act or accident—Occurrence or discovery in 1993-94

Brief description of loss	Charged to 1993-94 Vote	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
AGRICULTURE					
Department					
Personnel use of taxi vouchers		66			66
ATLANTIC CANADA OPPORTUNITIES AGENCY					
Department					
False or fraudulent claims for grants and contributions	5	193,268		59,236	134,032
COMMUNICATIONS					
Department—					
Environment (Parks Program)					
Theft of cash at Golden Chamber of Commerce office	20	325		325	
Theft of cash at Banff National Park	20	2,700		2,700	
Theft of petty cash at Fort St. James National Historic Site	20	63		63	
Multiculturalism and Citizenship					
Theft of funds received in payment of citizenship fees at the Toronto Citizenship Card Centre	1	1,965		1,965	
Payment of citizenship fee with counterfeit money	1	50		50	
Secretary of State					
Theft of a pay cheque due to it being cashed fraudulently	1	1,172		1,172	
Money recovered by collecting agency employee but not transmitted to government	1	600		600	
National Film Board					
Theft of receipts in the Vancouver regional office	80	326		326	
Theft of receipts in the Winnipeg regional office	80	617		617	
Fraudulent use of a data line by a hacker	80	22,330		22,330	
Public Service Commission					
Loss of petty cash	10	15	15		
EMPLOYMENT AND IMMIGRATION					
Department/Commission—					
Employment and Immigration					
Theft of petty cash by burglary of following responsibility centres:					
Recovery—Quebec	5	320		320	
Hull	5	180		180	
Jonquiere	5	56		56	
Reseau Outaouais	5	79		79	
Reseau Outaouais	5	35		35	
Loss of receipts of following responsibility centres:					
False notes received:					
Farnham	5	20		20	
Laval	5	20		20	
Longueuil	5	20		20	
Fraudulent use of government telephones for personal use —					
CEC	5	254	254		
Theft of Public Monies — Toronto South	1	217	217		
Theft of cash and cheques — Rexdale	13	160	160		
Submission of duplicate overtime claims — Toronto					
South	1	801			801
Falsification of Trainee documents on ISJ Agreements	10	93,000			93,000
Cash receipts shortage — Scarborough North	13	10		10	
Cashier shortage - CEC Hastings	5	10		10	
Cashier shortage - CEC Matsqui	5	10		10	

Losses of money and public property—Continued**Losses of money due to an offence, illegal act or accident—Occurrence or discovery in 1993-94—Continued**

Brief description of loss	Charged to 1993-94 Vote	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Theft of petty cash - CEC Penticton	5	188		188	
Misappropriation of Public Funds - RHQ Nfld	1	364	359	5	
Cashier shortage - CEC Calgary	5	100		100	
Unemployment Insurance Benefits obtained by fraud		148,255,302	50,837,491	2,117,932	95,299,879
Misappropriation of receipts for the replacement of social insurance number cards: Longueuil Employee Centre	5	260	230		30
Social Insurance Number replacement fees retained for personal use CEC Downsview	5	1,470	1,090		380
Receipt books had not been recorded and deposited CEC Toronto East	5	12,910			12,910
ENERGY, MINES AND RESOURCES					
Department					
Energy, Mines and Resources					
Theft of receipts	1	1,373		1,373	
Theft of petty cash	1	305		281	24
Theft of cash	1	4		4	
Forestry					
Employee on travel status in Amsterdam had money stolen	1	100		100	
ENVIRONMENT					
Department					
Theft of taxi cabs and fraud at Communication Branch	1	607		607	
Theft of taxi cabs and fraud at Corporate Services, Word Processing	1	144		144	
Theft of travelers cheque at Technical Development Branch	5	400			400
Theft of petty cash at Technical Development Branch	5	155		155	
Theft of petty cash at the Industrial Program Branch	5	500		500	
Theft of petty cash at the Whitehorse Office	5	4		4	
Theft of receipts	5	88		88	
Break-in at office, Regina	5	175		175	
Accidental loss of accountable advance by an employee	5	1,200		1,200	
EXTERNAL AFFAIRS					
Department					
Theft of immigration, mission visa/consular funds	1	3,792	260	3,532	
Theft of money, mission funds	1	11,103	11,103		
Loss of passport receipts	Statutory	37	37		
Loss of immigration, mission visa/consular funds	1	1,800	1,621	179	
Loss of money, mission funds	1	3,557			3,557
Loss of petty cash advance funds	1	115	115		
Misappropriation of Public Funds	1	24,068	4,376		19,692
Cashier shortage: total gross shortages \$560; total gross overages \$380	Statutory	180		180	
Receipt of counterfeit bills	1	646		646	
Canadian International Development Agency					
Theft of petty cash	20	150		150	
FISHERIES AND OCEANS					
Department					
Cashier shortage: total gross shortages \$2,600 total gross overages \$2,240	1	360		360	
Fraudulent use of Government of Canada Calling Card	1	2,000	2,000		
Theft of petty cash at the Tracadie-Sheila Area Office	1	632			632
Theft of the Sale of Commercial Fishing Licences at Tofino, BC	1	4,820	4,820		
Theft of receipts	1	1,403	1,403		

Losses of money and public property—Continued

Losses of money due to an offence, illegal act or accident—Occurrence or discovery in 1993-94—Continued

Brief description of loss	Charged to 1993-94 Vote	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Fraudulent claims for social assistance payment— Saskatchewan Region	5	9,725			9,725
Fraudulent claims for social assistance payment— Saskatchewan Region	5	5,460		5,460	
Fraudulent claims for social assistance payment— Saskatchewan Region	5	2,862		206	2,656
Fraudulent claims for social assistance payment— Saskatchewan Region	5	855	35		820
Fraudulent claims for social assistance payment— Saskatchewan Region	5	1,205	350	855	
Fraudulent claims for social assistance payment— Saskatchewan Region	5	6,528			6,528
Fraudulent claims for social assistance payment— Saskatchewan Region	5	6,118	400	3,718	2,000
Fraudulent claims for education assistance— British Columbia	5	5,500		2,551	2,949
Fraudulent claims for social assistance payment— Saskatchewan Region	5	5,206	350	210	4,646
Fraudulent claims for social assistance payment— Saskatchewan Region	5	3,585	1,050	2,535	
False or fraudulent claims for Isolated Post Allocation—Yukon Region	5	3,102	1,102		2,000
Misappropriation of receipts—Alberta Region	5	309			309
INDUSTRY, SCIENCE AND TECHNOLOGY					
Department					
Industry, Science and Technology					
False or fraudulent claims for Small Business Loan Guarantees	Statutory	78,076	1,500	76,576	
Consumer and Corporate Affairs					
Theft of petty cash		241		241	
JUSTICE					
Department					
Long-distance telephone charges	1	5,581	5,581		
NATIONAL DEFENCE					
Department					
Fraudulent Leave Transportation Allowance claims 5 Wing Goose Bay	1	12,073	12,073		
Theft of a standing advance 15 Wing Moose Jaw	1	1,997			1,997
Discrepancy in money held by cashier 15 Wing Moose Jaw	1	62		62	
Fraudulent travel claims Northern Area Headquarters Yellowknife	1	79,500			79,500
Discrepancy in money held by cashier Camp Polom Yugoslavia	1	1,445			1,445
Alleged contract fraud by a member CFB Montreal	1	134,425			134,425
Misuse of a standing advance 18 Wing Detachment Penhold	1	82	82		
Theft of funds from a standing advance CFB Toronto	1	114			114
Theft of a standing advance 7 Wing Ottawa	1	555			555
Theft of a standing advance 7 Wing Ottawa	1	93			93
Fraudulent Acquittance Rolls Regiment de la Chaudière (QG SQFT)	1	27,192			27,192
Discrepancy in a standing advance CFB Lahr	1	1,559			1,559
Theft of funds from standing advances 15 Wing Moose Jaw	1	1,355			1,355
Error in foreign currency Camp Polom Yugoslavia	1	472			472
Loss of cash from standing advance NDHQ Ottawa/AU	1	270			270
Loss of standing advance CFB Petawawa	1	450			450
Cashier shortages: Total gross shortages	1	7,422		7,422	

Losses of money and public property—Continued**Losses of money due to an offence, illegal act or accident—Occurrence or discovery in 1993-94—Continued**

Brief description of loss	Charged to 1993-94 Vote	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Emergency Preparedness Canada					
Loss of cash refund	15	2,855		2,855	
NATIONAL HEALTH AND WELFARE					
Department					
Theft of petty cash	20	174		174	
Theft of cash receipts	20	800		800	
Fraudulent claims for benefits:					
Family Allowances	Statutory	113,772	904		112,868
Old Age Security	Statutory	256,140	11,052		245,088
Canada Pension Plan	Statutory	244,571			244,571
NATIONAL REVENUE					
Customs and Excise					
Cashier differentials: gross cash shortages \$9,670;					
gross cash overages \$12,304	1	(1)		(1)	
Miscellaneous losses of cash not attributable to wrongdoings	1	376		376	
Fraudulent travel expense claims	1	851	851		
Theft of revenue	1	31,446	11,387	20,059	
Fraudulent use of government telephones	1	1,539	1,539		
Fraudulent use of taxi coupons	1	167		167	
Fraudulent sick leave	1	1,494			1,494
Taxation					
Cashier shortages: total gross shortages \$2,200;					
total gross overages \$191	15	2,009		2,009	
Theft of petty cash	15	100		100	
PRIVY COUNCIL					
Canadian Transportation Accident Investigation and Safety Board					
Theft of petty cash	15	100		100	
SECRETARY OF STATE					
Department					
Employment and Immigration (Immigration Program)					
Cashier shortage—CIC Nanaimo	15	50		50	
Theft of petty cash by burglary:					
René-Lévesque Immigration Centre	15	346		346	
René-Lévesque Immigration Centre	15	921		921	
Loss of receipts for the following centre:					
Montréal Immigration Centre	15	20		20	
Underpayment of Cash Bond—					
Terminal 3 P.O.E.	20	20		20	
Loss of Cash Float—Mississauga	15	50		50	
Theft of Public Monies—Inland	1	1,092	1,092		
SOLICITOR GENERAL					
Department					
Theft of petty cash	1	20		20	
Correctional Service					
Theft of receipts	15	82		82	
Loss of petty cash	15	100		100	
Royal Canadian Mounted Police					
Loss of seized drug exhibit money	1	8,740			8,740
Loss of warrant money	1	910		910	
Loss of firearm acquisition certificate money	1	300			300

Losses of money and public property—Continued

Losses of money due to an offence, illegal act or accident—Occurrence or discovery in 1993-94—Concluded

Brief description of loss	Charged to 1993-94 Vote	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
SUPPLY AND SERVICES					
Department—					
Supply and Services					
Theft of petty cash	2	161		161	
Public Works					
Theft from petty cash, Sir Charles Tupper Building, Ottawa, Ontario	1	11		11	
Receiver General—Cheque Redemption Control Branch					
Receiver General cheques including unemployment insurance benefit warrants and Bank of Canada cheques—					
Forged endorsements (20,859 cases)		5,616,643	5,616,643		
Irregular endorsements (583 cases)		145,938	145,938		
Not endorsed (503 cases)		246,684	246,684		
Others (945 cases)		409,858	409,858		
Canada Post Corporation (CPC):					
Forged endorsement (1 case)		808	808		
Departmental bank accounts					
Forged endorsement (1 case)		319	319		
Not endorsed (1 case)		1,308	1,308		
Others (2 cases)		2,437	2,437		
TRANSPORT					
Department					
Fraudulent use of credit card	1	2,700	2,700		
VETERANS AFFAIRS					
Department					
False or fraudulent claims for War Veterans Allowance benefits		60,793	34,904		25,889
Fraudulent endorsement of Canadian Pension Commission cheques cashed following death of payee		125,492	2,217		123,275
Fraudulent claim for Canadian Pension Commission benefits		41,110	5,665	35,445	
Theft of petty cash		678		678	
Employee fraudulently issued cheques to self		37,735	37,735		
Misappropriation of public funds by an employee		27,503			27,503
		156,441,643	57,422,177	2,383,275	96,636,191

(1) No loss of money due to overages exceeding shortages.

Losses of money and public property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1993-94

Brief description of loss	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE				
Department				
Theft of computers	37,413		37,413	
Vandalism of vehicles	6,543		6,543	
Theft of compact disk	400		400	
Theft of computer equipment and software	14,524	800	13,724	
Theft of taxi chit book	2,000	2,000		
Theft of vehicle	3,109		3,109	
Theft of a farm gate	150		150	
Destruction of VAX computer	26,600		26,600	
Theft of tools and VCR at Delhi Research Station	39,473	20,802	18,671	
COMMUNICATIONS				
Department				
Environment (Parks Program)				
Theft of two muskets from Fort Langley National Historic Park	500		500	
Theft of skiing/mountaineering equipment from Norquay Warden Office	1,255		1,255	
Vandalism to window, Fort St. James	641		641	
Wireless ear piece (radio)	350		350	
Theft of camera and lenses (2)	2,693		2,693	
Theft of sign	1,860		1,860	
Theft of equipment	1,400		1,400	
Theft of radio and charger	4,000		4,000	
Theft of weapon—9 mm Browning	250		250	
Theft of lawn tractors, mowers and other grass cutting equipment	10,688		10,688	
Theft of hand and power tools (2)	41,007		41,007	
Theft of boats and motors	2,030		2,030	
Theft of pumps and generators	7,512		7,512	
Theft of electronic equipment—computers (6), phones (3), audio visual equipment (3)	283,236		283,236	
Theft of consumables—oil, paint brushes, welding rods, cleaning supplies	31,995		31,995	
Theft of artifacts	925		925	
Theft of spotlight	500		500	
Vandalism of table and pillar	300		300	
Break-in of Grande-Hermaine	200		200	
Vandalism, Frontenac kiosk	1,100		1,100	
Vandalism, doorway and doorknob	450		450	
Vandalism, fence and padlock	100		100	
Theft of bicycle stop	400		400	
Vandalism, parking barrier	100		100	
Theft of 2 paintings	4,000		4,000	
Vandalism, boat and launch	100		100	
Theft of signal lights	200		200	
Vandalism, bench	200		200	
Vandalism, pannelling (2)	1,700		1,700	
Vandalism with a hatchet	600		600	
Vandalism, miscellaneous furniture	200		200	
Vandalism, wharf railing	200		200	
Theft of fire extinguishers (4), and first aid kits (3)	440		440	
Vandalism, fence (3)	1,400		1,400	
Theft and vandalism, Barrage St-Ours	4,000		4,000	
Theft and vandalism of streetlights (10)	9,260		9,260	
Theft and vandalism of chalet	600		600	
Theft of security kit	2,173		2,173	
Theft of fax machine and photocopier	2,195		2,195	
Vandalism of footbridge pole	200		200	
Vandalism and theft of flag	1,000		1,000	
Vandalism of dam	1,000		1,000	
Vandalism, footbridge	300		300	

Losses of money and public property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1993-94—Continued

Brief description of loss	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Vandalism of canal ladder	438		438	
Miscellaneous vandalism	8,007		8,007	
Miscellaneous theft	1,057		1,057	
Multiculturalism and Citizenship				
Theft of computer equipment at the Hamilton District Office	3,000		3,000	
Secretary of State				
Two theft incidents of computer equipment at Headquarters	1,215		1,215	
Two theft incidents of office equipment at Headquarters	1,564		1,564	
Theft of computer equipment at the Quebec regional office	500		500	
National Film Board				
Theft of a Panasonic VCR/14in. TV	850		850	
Theft of a recorder/playback Sony	1,595		1,595	
Theft of a Hitachi VHS VCR	588		588	
Theft of a Digital printer LA70-AA	469		469	
Theft of a Sharp electronic agenda and of an agenda card	630		630	
Theft of softwares Windows, Wordperfect and Fastback	400		400	
Theft of an adaptor Zircom Pocket III	391		391	
Theft of a Sharp laptop computer	1,521		1,521	
Theft of a Magazine Aaton	2,648		2,648	
Theft of a portable computer Tandy 200 W/drive unit	1,693		1,693	
Theft of a Mac Viz digitized software	795		795	
Theft of a Sharp laptop computer	1,800		1,800	
Theft of a Motorola cellular telephone	1,895		1,895	
Theft of a JVC VCR recorder	2,079		2,079	
Public Service Commission				
Theft of microcomputers	12,775		12,775	
Theft of technical equipment	535		535	
Theft of automobile	18,921		1,164	17,757
EMPLOYMENT AND IMMIGRATION				
Department/Commission				
Employment and Immigration				
Theft of tools from government vehicle	220		220	
Howe Sound CEC—theft of computer monitor printer facsimile machine & telephone from office	3,600		3,600	
Theft—computers in Quebec	41,699		41,699	
Theft—computers TV and VCR in Ontario	9,583		9,583	
Theft—computers TV and VCR in NHQ	23,165		23,165	
Labour				
Theft of computer equipment	12,200		12,200	
ENERGY, MINES AND RESOURCES				
Department				
Energy, Mines and Resources				
Theft of informatics and related equipment	113,662		107,923	5,739
Theft of other equipment	28,400		28,400	
Theft of miscellaneous supplies	1,591		1,591	
Vandalism of Crown vehicles	1,995		1,995	
Forestry				
Theft of microcomputers	13,040		13,040	
Theft of tools	2,000		2,000	
Theft of computer	3,500		3,500	
Theft of cameras	827	500	327	
Theft of miscellaneous equipment	75		75	
ENVIRONMENT				
Department				
Damages to office doors and secure containers	5,120		5,120	
Theft of software (2)	224		224	
Theft of software manual	10		10	

Losses of money and public property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1993-94—Continued

Brief description of loss	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of picture	150		150	
Theft of calculator (2)	110		110	
Theft of answering machine	175		175	
Theft of color monitor	2,450		2,450	
Theft of Corel Draw software	800		800	
Theft of memory chip	250		250	
Theft of laptop computer	1,750		1,750	
Theft of tool case and miscellaneous items	1,830		1,830	
Theft of fax external modem	229		229	
Theft of all terrain vehicle	4,832		4,832	
Theft of safe	3,000		3,000	
Theft of master keys	550		550	
Theft of VHF radios	4,000		4,000	
Theft of camera	400		400	
Theft of binoculars	290		290	
Break-in office, Regina	35,961	25,125	10,836	
Vandalism and burglary to four Government vehicle	2,289		2,289	
Theft of gas and damage to Government vehicle fuel tank door, Park Plaza	158		158	
Theft of gas and theft of winch attached to Government vehicle bumper, Park Plaza	885		885	
Theft of five tires and rims and broken window on Government vehicle	1,292		1,292	
Vandalism to Government vehicle and theft of cellular phone and tool kit	1,350		1,350	
Gauge station missing from site	1,100		1,100	
Boat and motor stolen from gauge station	800		800	
Theft, computer laptops, video tape recorder	8,985		8,985	
Theft, manometer kit	100		100	
Theft, computer laptop, fax machine	6,846		6,846	
Theft, VCR's	1,079		1,079	
Theft, solar panels	4,000		4,000	
Theft of portable computer	4,500		4,500	
Theft of personal computer	9,000		9,000	
Theft of motor vehicle	25,000		25,000	
Theft of equipment	1,000		1,000	
Theft of Telcon hardware (module in the satellite antenna)	7,200		7,200	
EXTERNAL AFFAIRS				
Department				
Theft of furniture and equipment	1,773	1,773		
Theft of portable cellular telephone	1,236		1,236	
Theft of laptop computer and peripherals	1,828		1,828	
Theft of vehicles	222,895		222,895	
FINANCE				
Department				
Theft of tape drive	524		524	
Theft of modem	305		305	
Theft of test equipment	4,000		4,000	
Auditor General				
Theft of a cellular telephone	724		724	
Theft of a printer	478		478	
Theft of microcomputers	12,335		12,335	
Federal Office of Regional Development—Quebec				
Theft of cellular phones (3 incidents, 3 phone equipments)	2,100		2,100	
Theft of four tires	400		400	
Theft of a water cooling system	159		159	
Office of the Superintendent of Financial Institutions				
Theft of one microcomputer	4,876		4,876	

Losses of money and public property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1993-94—Continued

Brief description of loss	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
FISHERIES AND OCEANS				
Department				
Theft of radio equipment, VCR batteries, cameras, binoculars and accessories	21,882		21,882	
Theft of generators and pump	5,163		5,163	
Theft of boats, outboard motors, trailers and power winch	20,857		20,857	
Theft of vehicle accessories	3,335		3,335	
Theft of laboratory scale	1,200		1,200	
Theft of computers and computer equipment	12,899		12,899	
Theft of tools and equipment	2,425		2,425	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Theft of computer equipment (Headquarters Region)	3,600		3,600	
Theft of microcomputers (Headquarters, Manitoba and British Columbia Regions)	22,255		22,255	
Theft of tools (NWT Region)	200		200	
Theft of office supplies (Quebec Region)	259		259	
INDUSTRY, SCIENCE AND TECHNOLOGY				
Department				
Industry, Science and Technology				
Theft of microcomputer equipment	15,326		15,326	
Theft of VCR	600		600	
Consumer and Corporate Affairs				
Theft of microcomputer	8,800		8,800	
Canadian Space Agency				
Disappearance of a computer reference guide at 500 René-Lévesque West Montreal	50		50	
VCR missing at R-92	600		600	
Theft of cellular phone in vehicle at employee's residence	550		550	
Disappearance of office's lamps (38) in St-Hubert	6,000		6,000	
Disappearance of VCR in St-Hubert's Space Station's offices	350		350	
Modem missing in St-Hubert	600		600	
Communication cables missing in St-Hubert	175		175	
Telephones missing (6) in St-Hubert	780		780	
Theft of computer and modem at employee's residence	7,185		7,185	
Computer equipment/components disappeared in St-Hubert	1,014		1,014	
Disappearance of software "Procomm for Windows" in St-Hubert	140		140	
National Research Council of Canada				
Reported missing—PowerBook Computer	4,420		4,420	
Theft of aluminium boat	239		239	
Theft of outboard motor	5,400		5,400	
Theft of computer	4,550		4,550	
Theft of Ogivar laptop computer	3,400		3,400	
JUSTICE				
Department				
Theft of microcomputers	34,947	2,245	32,702	
Theft of cellular telephone	1,095		1,095	
Theft of electronic organizer	400		400	
Theft of laminating machine	350		350	

Losses of money and public property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1993-94—Continued**

Brief description of loss	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
NATIONAL DEFENCE				
Department				
Theft of tools	15,040	629	14,411	
Theft of fire hose	5,124		5,124	
Theft of musical instruments	4,050		4,050	
Theft of electric motor	3,495		3,495	
Theft of two gas motors	4,110		4,110	
Theft of ammunition/explosives	3,587	72	3,515	
Theft of two pairs of binoculars	1,490		1,490	
Theft of personal equipment	22,976	1,139	21,837	
Theft of technical equipment	8,502	598	7,904	
Theft of clothing	11,240	958	10,282	
Theft of Zodiac pneumatic canoe	3,495		3,495	
Theft of infrared night vision goggles	8,352		8,352	
Theft of stereo equipment	1,863		1,863	
Theft of three computers and software	11,549		11,549	
Theft of communications equipment	15,851		15,851	
Theft of electric floor polisher	1,398		1,398	
Theft of meat cutter and attachments	3,204		3,204	
Personal equipment not returned	6,257		6,257	
Theft of weapons and associated equipment	929	192	737	
Theft of tent	4,867		4,867	
Theft of six radios	6,600		6,600	
Theft of camping gear	1,280		1,280	
Theft of 20 sleeping bags	1,698		1,698	
Theft of two ceremonial swords	971		971	
Vandalism to vehicle	650		650	
Vandalism to property	4,900		4,900	
Vandalism to building	1,700		1,700	
Wilful damage to property	1,851		1,851	
Wilful damage to helicopter	12,483		12,483	
Arson to range shelter	21,630		21,630	
Arson to buildings	17,708		17,708	
Issued equipment not returned	9,609		9,609	
NATIONAL HEALTH AND WELFARE				
Department				
Theft of Notebook computer	5,546		5,546	
Theft of electronic organizer	259		259	
Theft of pocket dictating unit	295		295	
Equipment stolen during break-in	1,200		1,200	
NATIONAL RENEWUE				
Customs and Excise				
Theft of shelves	2,000		2,000	
Theft of computer and computer equipment	76,121		76,121	
Theft of communication equipment	3,402		3,402	
Damage to Fleet vehicle	1,886	1,886		
Taxation				
Theft of laptop computer	1,800		1,800	
Theft of attaché case	97		97	
Theft of calculators	49		49	
PRIVY COUNCIL				
Department				
Theft of technical equipment	3,782		3,782	
Theft of cellular telephones	2,247		2,247	
Canadian Centre for Management Development				
Theft of a camera	250		250	

Losses of money and public property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1993-94—Continued

Brief description of loss	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Canadian Transportation Accident Investigation and Safety Board				
Theft of protective equipment and clothing	1,200		1,200	
Chief Electoral Officer				
Theft of chairs in the Electoral District of St. Albert	160		160	
Theft of table and flag in the Electoral District of St. Boniface	160		160	
Thefts of microcomputers and other EDP peripheral equipment in the Electoral District of Okanagan Centre	22,641		22,641	
Theft of microcomputer and other EDP peripheral equipment in the Electoral District of Capilano—Howe Sound	1,423		1,423	
Theft of microcomputer and other EDP peripheral equipment in the Electoral District of Richmond—Wolfe	3,299		3,299	
Theft of microcomputer and other EDP peripheral equipment in the Electoral District of Fredericton—York—Sunbury	1,423		1,423	
Theft of microcomputers and other EDP peripheral equipment in the Electoral District of Rosemont	7,568		7,568	
Theft of printer in the Electoral District of St-Hyacinthe—Bagot	1,876		1,876	
Theft of microcomputers and other EDP peripheral equipment in the Electoral District of Bonaventure— Îles-de-la-Madeleine	4,269		4,269	
Thefts of printers in the Electoral District of Carleton—Gloucester	3,734		3,734	
Theft of printer in the Electoral District of York West	1,500		1,500	
Theft of microcomputer and other EDP peripheral equipment in the Electoral Boundaries Commission of Alberta	1,873		1,873	
SECRETARY OF STATE				
Department				
Employment and Immigration (Immigration Program)				
Theft of laptop computer from employees home	3,200		3,200	
Theft—3 computers—fax machine in Ontario	10,777		10,777	
Theft—computers in NHQ	9,696		9,696	
SOLICITOR GENERAL				
Correctional Service				
Theft of hockey sticks	1,920		1,920	
Theft of sandpaper	260		260	
Theft of propane scale	107		107	
Vandalism of motor vehicle	295		295	
Theft of four microwaves	800		800	
Theft of magnetoscope	300		300	
Theft of video camera	876		876	
Theft of Epson printer	1,362		1,362	
Theft of Epson printer LQ 1000	1,362		1,362	
Theft of Phillips computer	1,650		1,650	
Theft of video camera	1,050		1,050	
Break, enter and theft	21,608		21,608	
Theft of camcorder	793		793	
Theft of TV and recorder	1,100		1,100	
Break and enter—loss of TV and VCR	800		800	
Theft of notebook computer	4,500		4,500	
Theft of microwave	166		166	
Theft of video camera	900		900	
Theft of VCR	300		300	
Theft of TV	300		300	
Loss due to arson	38,343		38,343	
Vandalism of cell effects	3,100		3,100	

Losses of money and public property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1993-94—Continued**

Brief description of loss	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Royal Canadian Mounted Police				
Theft of equipment	10,184	400	9,784	
Vandalism of police cars	63,853	200	56,984	6,669
Vandalism of buildings	57,879		57,879	
Vandalism of building contents	23		23	
SUPPLY AND SERVICES				
Department				
Supply and Services				
Theft of laptop Eurocom	2,700		2,700	
Theft of electronic Roladex	500		500	
Theft of computer (with software)	2,500		2,500	
Theft of electronic labeling machine	350		350	
Theft of laptop computer (JCP)	7,415		7,415	
Theft of cables adapter	239		239	
Theft of hard drive and software	239		239	
Public Works				
Theft of computers	61,044		61,044	
Theft of software and peripherals	1,725		1,725	
Theft of VCR	1,500		1,500	
Theft of video equipment	2,750		2,750	
Theft of cameras	1,674		1,674	
Theft of refrigerant leak detector	250		250	
Theft of lamp on AMP Meter	100		100	
Theft of binoculars	215		215	
Theft of wooden boat	450		450	
Theft of digital multimeter	265		265	
Theft of Poulin chain saw	400		400	
Theft of calculators	75		75	
Theft of cellular phones	675		675	
Theft of tools	8,050		8,050	
Theft of printer	1,614		1,614	
Theft of Backoract Electronic Combustion analyzer	1,000		1,000	
Theft of stock	3,150		3,150	
Theft of a roll of plastic	50		50	
TRANSPORT				
Department				
Theft of telecommunication equipment	7,712		7,712	
Theft of a personal computer system	3,400		3,400	
Theft of a monitor and VHS player with case	1,730		1,730	
Theft of a monitor	1,179		1,179	
Theft of a Truvision projector	1,678		1,678	
Theft of a portable facsimile	2,445		2,445	
Theft of a cellular phone	1,694		1,694	
Theft of an outboard motor	1,627		1,627	
Theft of a hand held cellular phone	1,624		1,624	
Theft of a camera and accessories	600		600	
Theft of office equipment	5,600		5,600	
Theft of a portable cellular phone	1,043		1,043	
National Transportation Agency				
Theft of Notebook computer	2,000		2,000	
TREASURY BOARD				
Secretariat				
Theft of disk drive	100		100	

Losses of money and public property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1993-94—Concluded**

Brief description of loss	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
VETERANS AFFAIRS				
Department				
Theft of video cassette recorder	499		499	
Theft of equipment by two employees	55,000	9,178	45,822	
Theft of laptop computers	6,600			6,600
Vandalism to vehicles	454			454
	2,256,727	68,497	2,151,011	37,219

Losses of money and public property—Continued**Losses of public property due to accidental destruction or damage—Occurrence or discovery in 1993-94**

Brief description of loss	Amount of loss					
	Buildings	Contents	Equipment	Vehicles	Miscellaneous	Total
	\$	\$	\$	\$	\$	\$
AGRICULTURE						
Department						
Damages following accidents				30,663		30,663
Laboratory fire—Delhi Research Station	153,302	10,703	244,168			408,173
Fire caused by electrical short—tractor			10,000			10,000
Frozen water line in pesticide storage building— Lethbridge, Alberta	5,000					5,000
COMMUNICATIONS						
National Archives of Canada						
Toshiba Laptop Computer			3,500			3,500
EMPLOYMENT AND IMMIGRATION						
Department						
Vehicle accident in Nova Scotia				7,500		7,500
Vehicle accident in New Brunswick				16,500		16,500
Vehicle accident in Saskatchewan				1,889		1,889
ENERGY, MINES AND RESOURCES						
Department						
Forestry						
Minor damage due to a collision				251		251
Minor damage due to a collision				594		594
Minor damage due to a collision				1,744		1,744
Minor damage due to a collision				590		590
Minor damage due to a collision				1,415		1,415
Minor damage due to a collision				4,400		4,400
Lightning strike			8,300			8,300
EXTERNAL AFFAIRS						
Department						
Damage following accidents				139,202		139,202
FISHERIES AND OCEANS						
Department						
Losses due to fire — autoclave sterilizer			6,850			6,850
Portable telephone radio lost in sea			2,858			2,858
Losses resulting from the occupation of the Department of Fisheries and Oceans Offices by the Cod Fishermen's Coalition		4,155	6,064			10,219
Oceanic equipment (current meter) lost in the Hudson's Bay			246,632			246,632
Damage due to vehicle accidents				69,791		69,791
Lost at sea, fish transportation tank, portable telephone radio and current meter			10,012			10,012
Damage due to accident — Floating race ways			18,000			18,000
Inadvertently disposed of refrigerator & vacuum by Dumping — Remote site			2,300			2,300
Damaged computer on Russian Ship during Canada/Russia Exchange Program			6,008			6,008
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Damage to motor vehicle				7,582		7,582
INDUSTRY, SCIENCE AND TECHNOLOGY						
National Research Council of Canada						
Water treatment station—object fell on it ASPM Ottawa Ont			3,522			3,522
Hewlett Pakard Computer damaged by power surge JMD St John's Nfld			6,925			6,925
Fire at building M-50 Ottawa Ont	1,079,000	590,000				1,669,000

Losses of money and public property—Continued

Losses of public property due to accidental destruction or damage—Occurrence or discovery in 1993-94—Continued

Brief description of loss	Amount of loss					Total
	Buildings	Contents	Equipment	Vehicles	Miscellaneous	
	\$	\$	\$	\$	\$	\$
NATIONAL DEFENCE						
Department						
Fires at 7 Wing Ottawa	42,000		1,800	30,237		74,037
Peacekeeping in CCUNPROFOR			48,833	4,867	4,057	57,757
Fires at CFB Valcartier	1,300			18,671		19,971
Fires at 4 Wing Cold Lake	81,242		3,317	2,445		87,004
Fire at 12 Wing Shearwater	1,000					1,000
Fire at CFB Montreal	7,000		14,244			21,244
Fuel leak in vehicle at CFB Montreal				2,541		2,541
Fire on HMCS Iniquois				5,000		5,000
Fire at CFB Halifax	5,000	2,500				7,500
Fire at Construction Engineering Production Centre Vernon BC	10,000					10,000
Fire at CFB Esquimalt	7,000					7,000
Fires at CFS Masset	2,112		2,145			4,257
Fire at CFB Calgary	2,500					2,500
Fire at CFS Alert	6,000					6,000
Fires at CFB Borden	63,000					63,000
Fire at CFB Wainwright				4,011		4,011
Fire at CFB Petawawa				4,136		4,136
Fire at CFB Gagetown			6,158	10,500		16,658
Fire at Camp Ipperwash	21,600					21,600
Fire at CFB Kingston	7,000					7,000
Fires at CFB Suffield	2,500	1,000		28,910		32,410
Ruptured line sweeper vehicle at 15 Wing Moose Jaw				1,000		1,000
Fire at CFB Lahr	2,300	136,700				139,000
Fires at 14 Wing Greenwood	20,000	800				20,800
Cracked heat exchanger at 18 Wing Edmonton	1,215					1,215
Fire at 22 Wing North Bay	30,000					30,000
Fire on CFAV Quest				27,000		27,000
Fire at 3 Wing Bagotville	5,000					5,000
Fire at CFB Moncton	1,500					1,500
Loss of equipment at MARPAC			35,961			35,961
Damaged equipment on posting from Germany			2,268			2,268
Tudor aircraft crash			3,458	308,000		311,458
Fire in cadet storage building		11,309				11,309
Damage to POL storage facility at CFAD Angus	1,000					1,000
Traffic accidents at CFS Masset				13,156		13,156
Traffic accidents at Land Forces Central Area				28,870		28,870
Fire at Land Forces Central Area			2,085			2,085
Accidental damage to snow compactor at Land Forces Central Area			3,640			3,640
Accidental damage to DND vehicles				1,574,115		1,574,115
Accidental damage to DND property by DND vehicles					174,868	174,868
NATIONAL HEALTH AND WELFARE						
Department						
Car accidents				43,768		43,768
Vandalism of buildings	48,300					48,300
NATIONAL REVENUE						
Customs and Excise						
Damages resulting from accidents				26,719		26,719
SOLICITOR GENERAL						
Correctional Service						
Damage to diesel engine during engagement			25,000			25,000
Damage to computer from water flood			15,000			15,000
Damage due to fire		6,000				6,000
Damage following motor vehicle accident				26,818		26,818
Damage to school and inmate laundry from electrical transformer fire		4,500				4,500
Damage to kitchen range from propane gas leak			3,650			3,650

Losses of money and public property—Continued**Losses of public property due to accidental destruction or damage—Occurrence or discovery in 1993-94—Concluded**

Brief description of loss	Amount of loss					
	Buildings	Contents	Equipment	Vehicles	Miscellaneous	Total
	\$	\$	\$	\$	\$	\$
Royal Canadian Mounted Police						
Damages to vehicles due to accidents	7,495		51,558	1,076,434		1,135,487
SUPPLY AND SERVICES						
Department						
Public Works						
Government building leading dock damaged by a motor vehicle accident	5,424			1,422		6,846
Motor vehicle accident — Route 55 Sherbrooke				1,625		1,625
Motor vehicle accident — Boulevard Metropolitain, Montreal ..				1,813		1,813
Motor vehicle accident — 300 St-Paul, Quebec				1,655		1,655
Motor vehicle accident — Beauport, Quebec				1,057		1,057
TRANSPORT						
Department						
Damage following accident			5,930	24,646	36,004	66,580
	1,618,790	767,667	800,186	3,551,537	214,929	6,953,109

Losses of money and public property—Continued

Losses of money or public property—Update to cases reported in previous years' Public Accounts

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
ATLANTIC CANADA OPPORTUNITIES AGENCY						
Department						
Falsification of documents to obtain payment under a contribution agreement	1992-93	5,883				5,883
COMMUNICATIONS						
Department—						
Environment (Parks Program)						
Damage to snowsheds	1989-90	11,973		11,973		
Motor vehicle accident—Mount Revelstoke/Glacier National Park	1992-93	3,192		3,192		
Motor vehicle accident—Mount Revelstoke/Glacier National Park	1992-93	4,847		4,847		
Theft of working capital—Fort of Louisbourg	1991-92	4,927			4,927	
National Film Board						
Fraudulent submission of supplier's invoices for payment	1990-91	109,703	446	38,155		71,102
Fraudulent use of credit cards	1992-93	4,351		4,351		
Theft of receipts at the videocassette library in Montreal	1992-93	8,176		5,543		2,633
EMPLOYMENT AND IMMIGRATION						
Department/Commission						
Falsification of documents to permit a third party to receive contributions through the Job Development Program	1986-87	17,500				17,500
Losses of receipts at:						
CEC Frontenac	1992-93	20		20		
CEC Montreal/LaSalle	1992-93	10		10		
Unemployment insurance benefits obtained by fraud	1988-89	93,462,709	74,368,287	1,365,935	5,983,903	11,744,584
Unemployment insurance benefits obtained by fraud	1989-90	111,546,305	94,398,882	2,929,884	2,474,645	11,742,894
Unemployment insurance benefits obtained by fraud	1990-91	107,423,982	83,882,387	4,927,735	4,555,204	14,058,656
Unemployment insurance benefits obtained by fraud	1991-92	107,582,013	69,622,375	10,042,206	3,708,994	24,208,438
Unemployment insurance benefits obtained by fraud	1992-93	146,306,971	56,503,885	34,343,255	2,484,524	52,975,307
ENERGY, MINES AND RESOURCES						
Department						
Misuse of government funds	1992-93	53,794		14,649		39,145
ENVIRONMENT						
Department						
Fraudulent claims for payment, Downsview Headquarters	1992-93	20,500		20,500		
EXTERNAL AFFAIRS						
Department						
False and fraudulent travel claims currently under investigation (airline tickets)	1989-90	(1)	494,520	63,608	(1)	(1)
Fraudulent travel claims—Falsification of airway bills	1991-92	15,644 (2)				15,644
Theft of medical advance refund	1992-93	214			214	
Loss of immigration, mission visa/consular funds	1992-93	5,064	463	1,033	3,568	
Theft of visa cost recovery funds	1992-93	41,116 (2)		2,505		38,611
Canadian International Development Agency						
Loss of food aid due to loss of ship	1992-93	4,094,163				4,094,163
Loss of and damage to vehicles due to accident	1992-93	250,000				250,000

Losses of money and public property—Continued**Losses of money or public property—Update to cases reported in previous years' Public Accounts—Continued**

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
FINANCE						
Office of the Superintendent of Financial Institutions						
Theft of microcomputer	1992-93	750		750		
FISHERIES AND OCEANS						
Department						
Theft of receipts, Nain	1991-92	65				65
Personal use of long distance calls	1992-93	3,188	1,507	1,681		
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Falsification of documents to permit issuance of social assistance payments to ineligible recipients, Shellbrook district, Saskatchewan Region	1987-88	20,784 ⁽²⁾	5,282 ⁽²⁾	1,044		14,458
Falsification of information given by recipient to obtain issuance of social assistance payments while collecting unemployment insurance, Saskatoon district, Saskatchewan Region	1988-89	5,170	1,000		4,170	
Falsification of documents to obtain issuance of social assistance payments to ineligible recipients, Yorkton district, Saskatchewan Region	1988-89	2,032	1,520		512	
Falsification of documents to permit issuance of social assistance payments, Regina Counselling Centre, Saskatchewan Region	1988-89	4,794	575			4,219
Falsification of information to permit issuance of social assistance payments and education allowance to the same recipient for the same period, Yorkton district, Saskatchewan Region	1988-89	2,589	1,200		1,389	
Fraudulent claims for education benefits, Atlantic Region	1989-90	12,000	4,600	200	7,200	
Fraudulent claims for purchase of material, Saskatchewan Region	1989-90	1,898			1,898	
Unauthorized or fraudulent use of telephone for long distance call, Headquarters Region	1990-91	797	50	166	581	
Unauthorized or fraudulent use of telephone for long distance call, Headquarters Region	1991-92	13,755	5,535	3,240	2,878	2,102
Fraudulent claim for travel claims, Headquarters Region	1991-92	3,800 ⁽²⁾	3,029 ⁽²⁾		771	
Misappropriation of receipts, Saskatchewan Region	1992-93	8,890	750	3,250		4,890
Fraudulent claims for social assistance payment, Saskatchewan Region	1992-93	2,000		675		1,325
Fraudulent claims for social assistance payment, Saskatchewan Region	1992-93	2,581				2,581
Fraudulent claims for social assistance payment, Saskatchewan Region	1992-93	4,890	250	1,500		3,140
Fraudulent claims for social assistance payment, Yukon Region	1992-93	2,606		700		1,906
Theft of treaty money (cash) NWT	1992-93	2,040			2,040	
INDUSTRY, SCIENCE AND TECHNOLOGY						
Department						
False or fraudulent claims for Small Business Loan Guarantees	1992-93	10,755 ⁽²⁾	⁽²⁾		10,755	
JUSTICE						
Federal Court of Canada						
Theft of Federal Court—Trial Division petty cash	1992-93	70		70		

Losses of money and public property—Continued

Losses of money or public property—Update to cases reported in previous years' Public Accounts—Continued

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
NATIONAL DEFENCE						
Department						
Misappropriation of public money CFB Chilliwack	1985-86	25,627			25,627	
Cashier shortage CFB Valcartier	1990-91	355		355		
False receipts in standing advance CFB Penhold	1991-92	10,496 ⁽²⁾				10,496
Theft of temporary advance CFB Lahr	1991-92	31,887		31,887		
Fraudulent signature on Acquittance Roll CFB London	1991-92	1,684		1,684		
Theft of two standing advances CFB Cold Lake	1991-92	4,061			4,061	
Two advances issued to non-existing members						
CFB Greenwood	1991-92	4,500 ⁽²⁾		4,500		
Improperly secured advance CFB Penhold	1992-93	200 ⁽²⁾		200		
Fraudulent endorsements on two advances CFS Deber	1992-93	4,850 ⁽²⁾		4,850		
NATIONAL HEALTH AND WELFARE						
Department						
Fraudulent claims for benefits:						
Family Allowances	1985-86	51,435 ⁽²⁾	19,481 ⁽²⁾		15,264	16,690
Family Allowances	1986-87	30,874	13,939	1,515	10,730	4,690
Family Allowances	1987-88	68,070	40,665		7,590	19,815
Family Allowances	1988-89	110,502	43,611 ⁽²⁾	5,208	29,709	31,974
Family Allowances	1989-90	81,767 ⁽²⁾	32,694 ⁽²⁾	1,100	8,792	39,181
Family Allowances	1990-91	6,972 ⁽²⁾	844 ⁽²⁾	600	468	5,060
Family Allowances	1991-92	68,832 ⁽²⁾	5,159	6,476	19,535	37,662
Family Allowances	1992-93	45,085 ⁽²⁾	7,688	2,481		34,916
Old Age Security	1986-87	113,198 ⁽²⁾	58,697	9,796	20,056	24,649
Old Age Security	1987-88	192,420	88,693 ⁽²⁾	5,106	4,916	93,705
Old Age Security	1988-89	1,039,593 ⁽²⁾	379,250 ⁽²⁾	24,737	41,700	593,906
Old Age Security	1989-90	729,935 ⁽²⁾	135,959 ⁽²⁾	19,475	15,309	559,192
Old Age Security	1990-91	232,444 ⁽²⁾	67,367 ⁽²⁾	29,298	60,347	75,432
Old Age Security	1991-92	444,697 ⁽²⁾	46,268 ⁽²⁾	13,368	20,974	364,087
Old Age Security	1992-93	524,349 ⁽²⁾	5,267 ⁽²⁾	30,776		488,306
Canada Pension Plan	1986-87	3,034	850 ⁽²⁾	325		1,859
Canada Pension Plan	1989-90	310,769 ⁽²⁾	65,555 ⁽²⁾	6,205		239,009
Canada Pension Plan	1990-91	1,142,280 ⁽²⁾	92,800 ⁽²⁾	199,511		849,969
Canada Pension Plan	1991-92	438,827 ⁽²⁾				438,827
Canada Pension Plan	1992-93	1,374,010 ⁽²⁾	18,652	27,662		1,327,696
NATIONAL REVENUE						
Customs and Excise						
Fraudulent application of military leave, Pacific Region	1989-90	8,147	2,258			5,889
PRIVY COUNCIL						
Department						
Fraudulent overtime claims, travel advances and personal use of taxi vouchers by a temporary help person	1992-93	11,827 ⁽²⁾				11,827
Fraudulent overtime claims, travel advances and personal use of taxi vouchers by a term employee	1992-93	108,267 ⁽²⁾	8,446			99,821
SECRETARY OF STATE						
Department						
Employment and Immigration (Immigration Program)						
Loss of receipts at CIC East Montreal	1992-93	25 ⁽²⁾		25		
Loss of performance bond at D & R Niagara Falls	1992-93	2,040			2,040	

Losses of money and public property—Concluded**Losses of money or public property—Update to cases reported in previous years' Public Accounts—Concluded**

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
SOLICITOR GENERAL						
Correctional Service						
Theft of petty cash	1992-93	1,107 ⁽²⁾	150	957		
Damage to motor vehicle due to accident	1992-93	2,500 ⁽²⁾		2,500		
Royal Canadian Mounted Police						
Loss of tactical troop advance	1992-93	500		500		
Loss of unit standing advance	1992-93	228				228
SUPPLY AND SERVICES						
Receiver General—Cheque Redemption Control Branch						
Receiver General cheques including unemployment insurance benefit warrants and Bank of Canada cheques	1992-93	8,340,847	8,148,986	191,861		
TRANSPORT						
Department						
Misappropriation of public funds through alteration of deposit slips	1962-63	42,806	16,473	600		25,733
Loss of collected revenue	1991-92	37,340		7,580	8,760	21,000
VETERANS AFFAIRS						
Department						
Fraudulent endorsement of Canadian Pension Commission cheques cashed following death of payee	1991-92	987	770	217		
False or fraudulent claim for War Veterans Allowance benefits	1989-90	12,253	5,760	2,880		3,613
False or fraudulent claim for War Veterans Allowance benefits	1989-90	16,184	350	250		15,584
False or fraudulent claim for War Veterans Allowance benefits	1989-90	23,728	200	250		23,278
False or fraudulent claim for War Veterans Allowance benefits	1989-90	3,642	3,100	542		
False or fraudulent claim for War Veterans Allowance benefits	1990-91	28,657	983	1,476		26,198
False or fraudulent claim for War Veterans Allowance benefits	1991-92	8,713	1,400	1,200		6,113
False or fraudulent claim for War Veterans Allowance benefits	1991-92	18,420	1,000	1,100		16,320
False or fraudulent claim for War Veterans Allowance benefits	1991-92	11,566	25	325		11,216
Misappropriation of public funds by an employee	1988-89	69,414	21,784	1,155		46,475
False or fraudulent claims for War Veterans Allowance benefits	1992-93	97,219				97,219
Fraudulent endorsement of War Veterans Allowance cheques cashed following death of payee	1992-93	2,097				2,097
		587,019,778	388,631,667	54,433,210	19,544,051	124,968,978

⁽¹⁾ Unknown amount.⁽²⁾ Amends reporting in previous year's Public Accounts.

SECTION 4

1993-94

PUBLIC ACCOUNTS

Accounts Receivable

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Statement of accounts receivable for tax revenue	4.2

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Statement of accounts receivable for tax revenue

In accordance with its accounting policies, the Government generally reports tax revenue in the year in which it is received. Amounts representing billed and uncollected, or unbilled and accrued financial claims arising from amounts owed to a Government body for self-assessed taxes are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These amounts therefore, are controlled through memorandum accounts maintained by Government bodies and are presented in this statement.

In the following table, the column outside parties represents tax revenue receivable from outside the Government. Tax revenue receivable does not include amounts for assessed taxes, which are being formally disputed by taxpayers. Allowance for doubtful accounts represents the total tax revenue receivable scheduled for write-off or forgiveness plus an allowance for doubtful accounts based on the best estimate of all or any amounts which may not be collected. Internal to the Government are amounts of tax revenue receivable from Government bodies. A Government body is an organization which is part of the Government of Canada as an accounting entity.

Items shown as Internal to the Government do not represent cash to be received. They are memorandum amounts and are not included in the total net accounts receivable.

Accounts receivable written-off or forgiven are included in Section 3 of this volume (Statement of debts, obligations and claims written-off or forgiven).

Accounts receivable for non tax revenue and revenue credited to votes are recorded in the accounts of Canada and reported as an asset in the Statement of Assets and Liabilities. Details of the balances and transactions for these accounts receivable are included in Section 11 of Volume I.

Accounts receivable for tax revenue as at March 31 (in thousands of dollars)

Categories of accounts receivable for tax revenue	1994			1993	
	Outside parties	Allowance for doubtful accounts	Net accounts receivable	Internal to the Government	Net accounts receivable
Tax revenue receivable—					
Income tax—					
Personal	4,158,988	460,331	3,698,657		3,307,131
Corporation ⁽¹⁾	1,544,966	98,777	1,446,189		1,455,380
Scientific Research Tax Credit ⁽²⁾	602,881	482,305	120,576		272,967
Unemployment insurance premiums	126,986	30,388	96,598		81,707
Non-resident	148,880	5,442	143,438		90,249
	6,582,701	1,077,243	5,505,458		5,207,434
Excise taxes and duties	1,660,812	233,622	1,427,190	1,778	703,956
Energy taxes—					
Petroleum and gas revenue tax	648	83	565		3,446
Oil export charges	2,909	2,810	99		145
Petroleum compensation charge	3,557	2,893	664		6,598
	27,006	836	26,170		10,189
Other tax revenue receivable					361,593
Total tax revenue receivable	8,274,076	1,314,594	6,959,482	1,778	6,283,172

⁽¹⁾ Included in the statement is corporate Part VII tax of \$4,892 which is refundable when investment tax credits or share-purchase tax credits are earned by the corporations.

⁽²⁾ Scientific Research Tax Credit (SRTC) information:
The amounts under SRTC represent "returns assessed" (\$184,077) and are assessments of Part VIII tax returns relating to scientific research projects expenditures that have not been accepted as tax credits under SRTC legislation. Excluded from accounts receivable are "designations assessed" (\$48,096), which comprise tax credits that can either be applied to tax payable or if no scientific research has been completed will become accounts receivable. This can only be determined through the audit process which is underway.

SECTION 5

1993-94

PUBLIC ACCOUNTS

Professional and Special Services

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Professional and special services	5.2

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Professional and special services

The following statement presents the total amount spent in the current fiscal year for each main classification of services by department and agency under each ministry.

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
AGRICULTURE—					
Department—					
Agri-Food Program	706,670	152,765	2,033,190	4,631	6,830,521
Grains and Oilseeds Program	338,147			10,258	4,387,184
Canadian Dairy Commission	39,834				23,367
	1,084,651	152,765	2,033,190	14,889	11,241,072
ATLANTIC CANADA OPPORTUNITIES AGENCY—					
Department	2,298,237				1,303,056
COMMUNICATIONS—					
Department—					
Communications	174,797	72	2,019,929	12,527	2,388,710
Environment (Parks Program)	(38,781)		27,905,881	5,334	274,784
Multiculturalism and Citizenship	11,359				2,606,882
Secretary of State	2,000		12,507		1,471,783
Advisory Council on the Status of Women					6,855
Canadian Radio-television and Telecommunications Commission	275				1,215,949
National Archives of Canada	133,719	265	125,664		814,134
National Battlefields Commission					133,870
National Film Board	16,962		105,148		2,502,212
National Library					4,192,665
Public Service Commission	13,992			1,737	
Status of Women—Office of the Co-ordinator	163,914				5,395
	478,237	337	30,169,129	19,598	15,613,239

Certain information not published in the Public Accounts is available on request only. To obtain a copy of this information, please refer to the Information Request Form included at the beginning of this volume or contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services; and,
- a detailed listing for each main classification of services of the aggregate of all payments (i.e. cash payments and accrual charges) to one individual or one organization that totals \$100,000 or over. Details include the name and location of the payee together with the total amount paid.

Training and educational services							Total
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	
\$	\$	\$	\$	\$	\$	\$	\$
371,905	1,582,778	2,529,371	64,545	4,024,975	20,569,854	21,753,838	60,625,043
27,912	307,044			419,118	6,198,692	1,072,135	12,760,490
47,923				35,859	70,384	260,937	478,304
447,740	1,889,822	2,529,371	64,545	4,479,952	26,838,930	23,086,910	73,863,837
25,352				355,117	4,120,484	1,580,515	9,682,761
46,315	1,545,522	439,384		1,544,136	10,881,122	5,611,018	24,663,532
419,029	2,068,286	3,235,263	105,737	1,648,084	7,353,074	15,753,447	58,730,138
52,551	43,140			287,208	2,732,372	3,529,244	9,262,756
4,799,423	7,892			745,911	31,942,422	7,319,186	46,301,124
2,276				18,920	262,637	89,687	380,375
1,126	139,277			237,747	285,762	726,089	2,606,225
12,403	1,278,748	22,744		404,050	1,816,334	3,412,621	8,020,682
27,226	236,977	186,232				5,492	455,927
51,190	372,486			273,139	341,870	585,707	1,775,224
	28,663	537,412		140,185	2,867,109	5,174,214	11,354,943
36,224	267,113		3,244	3,534,316	3,020,949	1,316,271	12,386,511
	1,175			15,974	723,062	154,893	1,064,413
5,447,763	5,989,279	4,421,035	108,981	8,849,670	62,226,713	43,677,869	177,001,850

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
EMPLOYMENT AND IMMIGRATION—					
Department/Commission—					
Employment and Immigration—					
Corporate Management and Services					
Program	6,970,454	871,727	250	9,944	3,861,173
Employment and Insurance Program ..	48,049,157	28		97,396	2,991,537
Labour	75,620			74,230	1,131,194
Canada Labour Relations Board					97,700
Canadian Centre for Occupational Health and Safety					
	55,095,231	871,755	250	181,570	8,081,604
ENERGY, MINES AND RESOURCES—					
Department—					
Energy, Mines and Resources	294,170	29,467	2,491,052	3,372	4,286,693
Forestry	230,570		160,116	1,630	595,914
Atomic Energy Control					
Board			401,819	14,801	48,434
National Energy Board	72,783	16,207	56,984		250,783
Northern Pipeline Agency					
	597,523	45,674	3,109,971	19,803	5,181,824
ENVIRONMENT—					
Department—					
Administration Program	143,360		76,853	1,594	348,158
Environmental Services					
Program	28,763		1,633,865	13,121	2,792,664
	172,123		1,710,718	14,715	3,140,822
EXTERNAL AFFAIRS—					
Department—					
Canadian Interests Abroad					
Program	3,704,906		2,222,056	141,935	12,677,481
Canadian International Development					
Agency	726,862		4,590	650	1,797,283
Canadian Secretariat					3,190
International Joint Commission	80,643				
	4,512,411		2,226,646	142,585	14,477,954
FINANCE—					
Department—					
Financial and Economic Policies					
Program					11,035
Auditor General	2,175,106				473,666
Canadian International Trade Tribunal					5,000
Federal Office of Regional Development—					
Quebec	69,089				90,416

Legal services	Protection services	Training and educational services				Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants				
\$	\$	\$	\$	\$	\$	\$	\$	\$
15,807	1,559,732			2,282,071	3,124,969	4,507,431		23,203,558
583,728	775,980		125	2,898,466	53,040,180	14,222,013		122,658,610
185,516	49,461			638,509	2,065,655	16,436,896		20,657,081
27,211				40,635		308,173		473,719
	225		1,289	30,142	1,354	533,007		566,017
812,262	2,385,398		1,414	5,889,823	58,232,158	36,007,520		167,558,985
391,099	1,947,461	5,617,278		3,408,498	39,382,443	42,117,780		99,969,313
10,464	294,762	673,398	4,965	598,728	9,770,913	4,693,556		17,035,016
8,843	3,767	4,844,931		917,483	800,686	344,349		7,385,113
				249,323	1,930,447	491,514		3,068,041
					20,090	68,525		88,615
410,406	2,245,990	11,135,607	4,965	5,174,032	51,904,579	47,715,724		127,546,098
74,273	33,119	383,447	217,173	264,672	6,319,067	5,016,065		12,877,781
423,998	924,963	35,207,801	153,110	2,219,319	39,582,484	27,812,835		110,792,923
498,271	958,082	35,591,248	370,283	2,483,991	45,901,551	32,828,900		123,670,704
9,211,987	17,751,934		2,794,268	7,022,643	18,717,980	46,857,184		121,102,374
27,648	4,153,532			2,239,929	9,947,974	1,665,507		20,563,975
558,690				24,738	81,444	18,180		686,242
4,000				22,540	38,435	280,707		426,325
9,802,325	21,905,466		2,794,268	9,309,850	28,785,833	48,821,578		142,778,916
550,706	907,207			980,087	3,087,898	2,388,311		7,925,244
5,540			131,649	298,575	3,663,053	1,693,855		8,441,444
				41,096	357,744	91,150		494,990
362	146,282	63,286		215,549	1,920,330	628,003		3,133,317

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
Office of the Superintendent of Financial Institutions	4,630,372				
Procurement Review Board					
	6,874,567				580,117
FISHERIES AND OCEANS—					
Department	2,143,883	20,742	2,067,953	41,414	7,960,187
GOVERNOR GENERAL	3,175				76,158
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—					
Department—					
Administration Program	927,858		3,592,781	275	688,226
Indian and Inuit Affairs Program	133,109	66,068	20,957,658	262,644	2,266,454
Northern Affairs Program	78,123	(1,229)	796,907	1,702	410,683
Canadian Polar Commission	30,000				
	1,169,090	64,839	25,347,346	264,621	3,365,363
INDUSTRY, SCIENCE AND TECHNOLOGY—					
Department—					
Industry, Science and Technology	2,555,797	750	22,811		5,117,158
Consumer and Corporate Affairs	516,828	1,927	13,694	3,943	19,813,974
Canadian Space Agency	17,144		28,799,168	6,027	2,068,551
Competition Tribunal	1,882				
Copyright Board	1,730				1,158
Investment Canada	300				10,200
National Research Council of Canada	616,027		3,935,002	263,915	3,120,814
Natural Sciences and Engineering Research Council	13,765				746,272
Social Sciences and Humanities Research Council	53,712				13,500
Statistics Canada	12,519				1,613,110
	3,789,704	2,677	32,770,675	273,885	32,504,737
JUSTICE—					
Department	333,695			3,704	7,637,893
Canadian Human Rights Commission				17,187	73,575
Commissioner for Federal Judicial Affairs ..					
Federal Court of Canada	50,689		217,656		380,077
Offices of the Information and Privacy Commissioners of Canada					126,501
Supreme Court of Canada	42,581		153,808		59,265
Tax Court of Canada					17,727
	426,965		371,464	20,891	8,295,038

Training and educational services							
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
10,693	88,259			225,335 1,048	1,062,721 440	1,431,763 4,510	7,449,143 5,998
567,301	1,141,748	63,286	131,649	1,761,690	10,092,186	6,237,592	27,450,136
2,308,304	1,982,761	22,986,013	8,273	1,803,445	7,554,454	27,639,006	76,516,435
				51,366	356,577	463,871	951,147
2,111,690	12,870		10,261	577,457	1,739,065	505,268	8,054,061
156,428	244,756	77,817	191,780	1,534,097	14,187,678	3,386,361	45,420,112
1,325	20,298	581,809	66,945	370,496	10,164,727	1,731,834	14,378,723
					148,424	54,154	233,903
2,269,443	277,924	659,626	268,986	2,482,050	26,239,894	5,677,617	68,086,799
334,418	1,022,935			1,791,906	24,910,574	11,749,497	47,505,846
1,027,947	183,828	86,340		1,691,982	3,605,225	2,935,994	29,881,682
40,139	370,252	18,789,330	20,811	1,455,118	13,478,421	2,288,571	67,333,532
				6,778	12,877	155,952	177,489
7,769				8,337	54,992	46,507	120,493
1,290	28,941			59,211	250,655	821,177	1,171,774
676,425	2,072,530	3,675,191	406,524	1,731,021	3,160,445	8,689,606	28,347,500
4,902		381,272		141,752	584,435	560,238	2,432,636
	28,954			62,001	5,303	630,381	793,851
7,155	1,031,520			1,982,808	5,472,612	5,275,912	15,395,636
2,100,045	4,738,960	22,932,133	427,335	8,930,914	51,535,539	33,153,835	193,160,439
1,376,370	743,578			1,982,438	3,998,461	6,944,692	23,020,831
1,128,914				100,309	692,157	832,446	2,844,588
			482,390	536,943	155,699	622,998	1,798,030
17,826	740,768			153,558	226,724	1,240,081	3,027,379
42,679	5,997			43,009	190,812	95,907	504,905
	147,196			131,607	381,854	804,814	1,721,125
	266,617			57,252	330,849	1,077,861	1,750,306
2,565,789	1,904,156		482,390	3,005,116	5,976,556	11,618,799	34,667,164

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
NATIONAL DEFENCE—					
Department	193,682		226,791,434	30,076,758	19,438,943
Emergency Preparedness Canada	219,327				234,016
	413,009		226,791,434	30,076,758	19,672,959
NATIONAL HEALTH AND WELFARE—					
Department—					
Departmental Administration Program ...	393,132	201	30,000	230,344	2,402,554
Health Program	199,444		45,930	168,283,870	2,759,436
Social Program	595,788			8,263,645	1,454,938
Hazardous Materials Information Review					
Commission	1,932				9,380
Medical Research Council		370			
Patented Medicine Prices					
Review Board					19,584
	1,190,296	571	75,930	176,777,859	6,645,892
NATIONAL REVENUE—					
Customs and Excise	41,209	541	535,168	200,749	90,336
Taxation	1,738,884		780	864,783	274,238
	1,780,093	541	535,948	1,065,532	364,574
PARLIAMENT—					
The Senate				553	
House of Commons	17,914				1,583,555
Library of Parliament	68,100				37,047
	86,014			553	1,620,602
PRIVY COUNCIL—					
Department	125,389				3,597,641
Canadian Centre for Management					
Development	40,680			236,385	369,222
Canadian Intergovernmental Conference					
Secretariat					
Canadian Transportation Accident					
Investigation and Safety Board	800		14,570	8,317	854,766
Chief Electoral Officer	527,898				8,634,786
Commissioner of Official Languages	300				70,145
Public Service Staff					
Relations Board				5,020	226,692
Security Intelligence Review					
Committee					
	695,067		14,570	249,722	13,753,252

Training and educational services							
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
921,309	41,513,678 335,265	3,480,417	20,742,003	42,255,087 211,526	239,109,302 228,484	200,612,639 599,036	825,135,252 1,827,654
921,309	41,848,943	3,480,417	20,742,003	42,466,613	239,337,786	201,211,675	826,962,906
158,359	310,341	60,200		852,744	4,890,695	1,958,496	11,287,066
16,813,882	1,257,749	12,367,539		2,741,514	29,392,051	19,352,217	253,213,632
173,473	137,138	3,639		1,276,756	20,767,690	9,075,082	41,748,149
10,891				22,846	17,431	62,574	125,054
	844			24,529	435,682	187,829	649,254
118,981	12,350	44,682		25,336	130,731	97,736	449,400
17,275,586	1,718,422	12,476,060		4,943,725	55,634,280	30,733,934	307,472,555
2,647,687	2,541,925	8,629	86,643	3,337,954	4,177,893	85,476,564	99,145,298
3,908,861	6,114,069	1,892,664		6,045,112	17,862,203	10,801,288	49,502,882
6,556,548	8,655,994	1,901,293	86,643	9,383,066	22,040,096	96,277,852	148,648,180
101,206				216,465	2,295,667	490,877	3,104,768
291,099	99,262			1,065,289	4,151,887	1,649,750	8,858,756
68,260				17,085	71,746	309,955	572,193
460,565	99,262			1,298,839	6,519,300	2,450,582	12,535,717
1,403,020	1,030,799			458,030	11,906,185	4,616,807	23,137,871
	145,316		450	2,293,399	420,363	1,090,388	4,596,203
	2,840			12,100	3,376	104,163	122,479
49,737	40,468	15,284		205,318	191,344	1,492,821	2,873,425
545,126	304,313			160,961	3,600,402	4,435,062	18,208,548
142,194				54,294	375,870	213,212	856,015
6,000	843		9,645	49,584	65,356	42,379	405,519
161,170	716			2,862	87,533	25,934	278,215
2,307,247	1,525,295	15,284	10,095	3,236,548	16,650,429	12,020,766	50,478,275

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
SECRETARY OF STATE—					
Department—					
Employment and Immigration (Immigration Program)	34,510			23,852,964	2,666,162
Immigration and Refugee Board of Canada	273,130				1,108,716
	307,640			23,852,964	3,774,878
SOLICITOR GENERAL—					
Department	36,224				92,277
Correctional Service	78,382	250		77,061,607	2,510,730
National Parole Board					48,289
Royal Canadian Mounted Police	255,802		40,084	26,402,571	3,859,325
Royal Canadian Mounted Police External Review Committee					11,262
Royal Canadian Mounted Police Public Complaints Commission	13,960				90,298
	384,368	250	40,084	103,464,178	6,612,181
SUPPLY AND SERVICES—					
Department—					
Supply and Services	6,580,212		1,674,124		2,614,471
Public Works—					
Services Program	619,348	7,202	82,161,572	80,957	9,043,156
Real Property Program	1,577,607	707	31,764,863	785	964,999
Communications (part related to Government Telecommunications Agency)	409,413				5,782,485
	9,186,580	7,909	115,600,559	81,742	18,405,111
TRANSPORT—					
Department	571,299	48,433	90,955,418	741,697	19,431,247
Civil Aviation Tribunal					4,532
Grain Transportation Agency Administrator	29,000				
National Transportation Agency	32,445			7,156	138,788
	632,744	48,433	90,955,418	748,853	19,574,567
TREASURY BOARD—					
Secretariat—					
Central Administration of the Public Service Program					646,402
Comptroller General					83,179
					729,581

Training and educational services

Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
613,167	330,328		865	1,554,075	9,414,398	3,326,460	41,792,929
77,238	260,268			516,786	5,066,945	1,423,080	8,726,163
690,405	590,596		865	2,070,861	14,481,343	4,749,540	50,519,092
876	440,229			263,162	2,264,646	8,394,178	11,491,592
293,965	3,644,228		14,115,334	1,735,793	43,224,204	35,668,913	178,333,406
21,392	127,235			125,608	499,548	96,011	918,083
1,609,059	19,366,109	351,870		5,221,571	264,019	33,914,700	91,285,110
	2,880			5,594	50,325	89,585	159,646
23,337	133,512			40,280	74,681	234,470	610,538
1,948,629	23,714,193	351,870	14,115,334	7,392,008	46,377,423	78,397,857	282,798,375
1,165,152	2,399,734	11,710,121	1,506,676	4,969,567	58,782,301	110,602,723	202,005,081
3,707,875	17,899,366	1,096,482		7,608,701	30,538,108	124,416,082	277,178,849
319,146	145	827		587,236	3,829,568	263,031,783	302,077,666
				220,527	710,220	1,596,486	8,719,131
5,192,173	20,299,245	12,807,430	1,506,676	13,386,031	93,860,197	499,647,074	789,980,727
1,763,878	12,976,148	2,821,304		10,721,942	85,058,534	117,943,730	343,033,630
32,157				11,413	116,605	3,448	168,155
11,846				14,391	106,060	68,625	229,922
23,841				332,409	297,366	627,532	1,459,537
1,831,722	12,976,148	2,821,304		11,080,155	85,578,565	118,643,335	344,891,244
12,492				518,005	5,677,813	2,531,689	9,386,401
	19,478			201,945	1,626,690	402,116	2,333,408
12,492	19,478			719,950	7,304,503	2,933,805	11,719,809

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES—*Concluded*

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
VETERANS AFFAIRS—					
Department—					
Veterans Affairs Program	13,314		107	173,398,615	925,892
Canadian Pension Commission Program					
Bureau of Pensions Advocates Program				1,310	
Veterans Appeal Board Program					
	13,314		107	173,399,925	925,892
WESTERN ECONOMIC DIVERSIFICATION	3,225,596				689,907
Total	96,560,518	1,216,493	533,821,392	510,712,057	204,590,567

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
18,630	1,365,855			1,327,238	5,553,304	9,977,392	192,580,347
7,461				10,089	329	26,250	44,129
				53,582	25	6,678	61,595
				19,293		36,459	55,752
26,091	1,365,855			1,410,202	5,553,658	10,046,779	192,741,823
8,692	220,326			334,071	1,474,267	385,399	6,338,258
64,486,460	158,453,343	134,171,977	41,124,705	152,299,085	974,577,301	1,376,008,334	4,248,022,232

SECTION 6

1993-94

PUBLIC ACCOUNTS

Construction and/or Acquisition of Land, Buildings and Works

CONTENTS

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Construction and/or acquisition of land, buildings and works . .	6.2

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Construction and/or acquisition of land, buildings and works

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry.

Certain information not published in the Public Accounts is available on request only. To obtain a copy of this information, please refer to the Information Request Form included at the beginning of this volume or contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year; and,
- details for contracts of \$250,000 or over (\$25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount of the contract, the current year's expenditure (i.e. cash payments and accrual charges) and the total expenditure to date.

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Total
	\$
AGRICULTURE—	
Department—	
Agri-Food Program	36,321,754
Grains and Oilseeds Program	481,407
	36,803,161
COMMUNICATIONS—	
Department—	
Communications	232,210
Environment (Parks Program)	43,475,334
National Battlefields Commission	388,303
	44,095,847
ENERGY, MINES AND RESOURCES—	
Department—	
Energy, Mines and Resources	15,664,885
Forestry	2,776,155
	18,441,040
ENVIRONMENT—	
Department—	
Administration Program	4,285
Environmental Services Program	11,944,463
	11,948,748
EXTERNAL AFFAIRS—	
Department—	
Canadian Interests Abroad Program	20,380,780
	20,380,780
FISHERIES AND OCEANS—	
Department	46,596,494
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—	
Department—	
Indian and Inuit Affairs Program	14,489,299
Northern Affairs Program	831,219
	15,320,518

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Total
	\$
INDUSTRY, SCIENCE AND TECHNOLOGY—	
Canadian Space Agency	24,617,863
National Research Council of Canada	17,607,242
	<u>42,225,105</u>
NATIONAL DEFENCE—	
Department	<u>267,986,511</u>
NATIONAL HEALTH AND WELFARE—	
Department—	
Health Program	<u>22,444,356</u>
NATIONAL REVENUE—	
Customs and Excise	3,961,417
Taxation	556,327
	<u>4,517,744</u>
PRIVY COUNCIL—	
Chief Electoral Officer	<u>375,215</u>
SOLICITOR GENERAL—	
Correctional Service	95,024,229
Royal Canadian Mounted Police	54,875,712
	<u>149,899,941</u>
SUPPLY AND SERVICES—	
Department—	
Public Works—	
Services Program	611,069,990
Real Property Program	247,901,651
	<u>858,971,641</u>
TRANSPORT—	
Department	95,618,656
Grain Transportation Agency Administrator	9,898
	<u>95,628,554</u>
VETERANS AFFAIRS—	
Department—	
Veterans Affairs Program	<u>51,832</u>
Total	<u>1,635,687,487</u>

SECTION 7

1993-94

PUBLIC ACCOUNTS

Construction and/or Acquisition of Machinery and Equipment

CONTENTS

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Construction and/or acquisition of machinery and equipment .	7.2

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Construction and/or acquisition of machinery and equipment

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry.

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment	Computer/ related equipment and software
	\$	\$	\$	\$
AGRICULTURE—				
Department—				
Agri-Food Program	6,400,843		954,308	13,261,540
Grains and Oilseeds Program			73,924	1,946,021
Canadian Dairy Commission			21,062	90,512
	6,400,843		1,049,294	15,298,073
ATLANTIC CANADA OPPORTUNITIES				
AGENCY—				
Department	55,652		118,882	1,076,134
COMMUNICATIONS—				
Department—				
Communications	561,493		2,408,726	5,258,130
Environment (Parks Program)	4,068,664		1,089,022	5,041,285
Multiculturalism and Citizenship			386,073	809,950
Secretary of State			231,810	4,783,089
Advisory Council on the Status of Women				14,904
Canadian Radio-television and Telecommunications				
Commission			11,975	583,162
National Archives of Canada	101,108		37,128	1,045,672
National Battlefields Commission			3,193	3,875
National Film Board	1,791			2,138,393
National Library			4,002,888	891,480
Public Service Commission			366,437	7,869,860
Status of Women—Office of the Co-ordinator			10,709	18,572
	4,733,056		8,547,961	28,458,372
EMPLOYMENT AND IMMIGRATION—				
Department/Commission—				
Employment and Immigration—				
Corporate Management and Services Program	255,477		1,545,979	10,401,911
Employment and Insurance Program	1,391,247		2,041,049	55,196,973
Labour			101,447	2,709,874
Canada Labour Relations Board				50,392
Canadian Centre for Occupational Health and Safety			83,649	
	1,646,724		3,772,124	68,359,150

Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
6,031,169	2,143,536	377,309	724,280	336,572	2,223,956	32,453,513
1,390,690	886,252	370	9,709	45,215	51,876	4,404,057
	426			6,709		118,709
7,421,859	3,030,214	377,679	733,989	388,496	2,275,832	36,976,279
	79,756			30,969	6,297	1,367,690
592,769	403,968	73,445	40,390	239,356	34,155,081	43,733,358
2,121,094	578,361	2,169,400	452,796	480,318	2,402,874	18,403,814
	397,611			61,031	4,538	1,659,203
	94,777			105,757	1,467	5,216,900
	2,035			1,967		18,906
	207,434			63,151		865,722
36,780	304,490	50,957	3,907	8,567	1,042,498	2,631,107
	1,016		620	4,674	5,485	18,863
	170,785			329,108	2,475,600	5,115,677
4,487	189,497			57,339	552,684	5,698,375
	355,180			64,260	183,339	8,839,076
	86,176					115,457
2,755,130	2,791,330	2,293,802	497,713	1,415,528	40,823,566	92,316,458
134,275	2,923,181		2,642	580,286	117,438	15,961,189
257,716	3,860,907		1,764	2,468,812	137,280	65,355,748
	56,543			265,342		3,133,206
	98,513			334,937		483,842
	2,531			6,800		92,980
391,991	6,941,675		4,406	3,656,177	254,718	85,026,965

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment	Computer/ related equipment and software
	\$	\$	\$	\$
ENERGY, MINES AND RESOURCES—				
Department—				
Energy, Mines and Resources	703,113		1,254,696	18,597,209
Forestry	904,240		569,262	2,891,711
Atomic Energy Control Board	65,618		230,956	1,138,711
National Energy Board				630,625
Northern Pipeline Agency				
	1,672,971		2,054,914	23,258,256
ENVIRONMENT—				
Department—				
Administration Program	(12,686)		95,712	1,751,822
Environmental Services Program	1,995,224		1,526,924	16,806,388
	1,982,538		1,622,636	18,558,210
EXTERNAL AFFAIRS—				
Department—				
Canadian Interests Abroad Program	3,812,320		14,503,714	33,258,428
Canadian International Development Agency				6,772,026
Canadian Secretariat				40,725
International Joint Commission				96,149
	3,812,320		14,503,714	40,167,328
FINANCE—				
Department—				
Financial and Economic Policies Program			50,376	2,048,005
Auditor General			28,905	2,032,663
Canadian International Trade Tribunal				153,115
Federal Office of Regional Development—Quebec	19,002		101,302	654,463
Office of the Superintendent of Financial Institutions			3,940	1,200,277
	19,002		184,523	6,088,523
FISHERIES AND OCEANS—				
Department	23,982,858		2,287,028	10,084,026
GOVERNOR GENERAL			6,400	161,779
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—				
Department—				
Administration Program			15,039	1,007,460
Indian and Inuit Affairs Program	530,679		139,069	4,954,651
Northern Affairs Program	303,485		155,742	1,468,913
Canadian Polar Commission				6,577
	834,164		309,850	7,437,601

Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
11,784,681	2,196,836	128,432	1,187,609	53,666	1,030,529	36,936,771
1,221,387	132,166	36,660	81,060	312,016	588,879	6,737,381
68,103	156,365			12,833	345	1,672,931
	42,107			41,791	528	715,051
	2,639					2,639
13,074,171	2,530,113	165,092	1,268,669	420,306	1,620,281	46,064,773
1,414	211,234	72,734	11,380	51,460	169,210	2,352,280
14,463,657	1,316,462	1,596,732	372,621	322,215	1,693,859	40,094,082
14,465,071	1,527,696	1,669,466	384,001	373,675	1,863,069	42,446,362
2,588,642	9,910,746		3,762,400	1,701,859	165,813	69,703,922
	520,713			924,224		8,216,963
	3,986					44,711
	63,052			2,083		161,284
2,588,642	10,498,497		3,762,400	2,628,166	165,813	78,126,880
	85,694			5,057		2,189,132
	66,329			33,147	600	2,161,644
	20,195		1,589		24,391	199,290
	251,493		1,479	3,175	1,151	1,032,065
	162,329				72,723	1,439,269
	586,040		3,068	41,379	98,865	7,021,400
4,823,287	790,519	1,195,368	624,281	286,274	1,304,926	45,378,567
					1,225	169,404
625	38,523			40,454	10,415	1,111,891
357,753	703,774	8,816	45,613	498,145	40,062	6,921,434
	306,542	37,817	20,725	86,140	218,871	2,955,988
	1,919					8,496
358,378	1,050,758	46,633	66,338	624,739	269,348	10,997,809

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment	Computer/ related equipment and software
	\$	\$	\$	\$
INDUSTRY, SCIENCE AND TECHNOLOGY—				
Department—				
Industry, Science and Technology	43,671		804,681	6,324,823
Consumer and Corporate Affairs	1,099,483		554,881	6,504,651
Canadian Space Agency	25,857		1,635,947	7,084,180
Competition Tribunal			12,563	3,249
Copyright Board			1,998	25,149
Investment Canada			15,373	185,355
National Research Council of Canada	631,976		852,295	11,727,955
Natural Sciences and Engineering Research Council			12,711	1,155,950
Social Sciences and Humanities Research Council			(140,081)	231,400
Statistics Canada			381,528	761,300
	1,800,987		4,131,896	34,004,012
JUSTICE—				
Department			50,262	4,719,386
Canadian Human Rights Commission			3,895	445,364
Commissioner for Federal Judicial Affairs				218,454
Federal Court of Canada	31,644		321,783	1,046,496
Offices of the Information and Privacy Commissioners of Canada	14,278		5,993	218,245
Supreme Court of Canada	28,380		66,511	640,572
Tax Court of Canada				56,941
	74,302		448,444	7,345,458
NATIONAL DEFENCE—				
Department	1,305,232,806	357,690,496	254,688,830	134,980,725
Emergency Preparedness Canada			256,909	201,143
	1,305,232,806	357,690,496	254,945,739	135,181,868
NATIONAL HEALTH AND WELFARE—				
Department—				
Departmental Administration Program	49,001		55,886	3,184,409
Health Program	1,538,536		324,683	8,261,974
Social Program	21,132		76,166	2,146,857
Hazardous Materials Information Review Commission			2,430	5,258
Medical Research Council			19,944	182,920
Patented Medicine Prices Review Board				51,117
	1,608,669		479,109	13,832,535
NATIONAL REVENUE—				
Customs and Excise	2,722,836		12,708,963	35,899,986
Taxation	73,372		3,390,269	37,664,020
	2,796,208		16,099,232	73,564,006

7.6 CONSTRUCTION AND/OR ACQUISITION
OF MACHINERY AND EQUIPMENT

Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
	490,754		23,515	236,677	53,127	7,977,248
1,360,891	754,802			104,141	176,055	10,554,904
3,542,059	4,520,164	114,676	148,119	16,328	206,613,758	223,701,088
	4,324					20,136
	960					28,107
	806			526	3,073	205,133
17,278,091	1,150,528	1,090,170	611,551	67,932	391,914	33,802,412
	135,163				3,518	1,307,342
	132,243					223,562
	29,494			11,790,084	194,988	13,157,394
22,181,041	7,219,238	1,204,846	783,185	12,215,688	207,436,433	290,977,326
	2,503,509			145,362		7,418,519
	35,047			2,275		486,581
	7,317			59,496		285,267
	1,410,172			6,052	158,393	2,974,540
	59,844			7,461		305,821
	422,853				195,296	1,353,612
	98,150			19,311	869	175,271
	4,536,892			239,957	354,558	12,999,611
51,750,245	29,237,889	13,090,244	3,238,430	1,613,719	151,129,651	2,302,653,035
	32,049		1,674		153,157	644,932
51,750,245	29,269,938	13,090,244	3,240,104	1,613,719	151,282,808	2,303,297,967
13,782	689,631		7,695	721,903	70,116	4,792,423
7,994,998	3,101,786	258,871	856,048	3,103,080	1,319,814	26,759,790
21,688	1,583,392		22,954	932,121	86,505	4,890,815
	396					8,084
	83,777					286,641
	4,766			(659)		55,224
8,030,468	5,463,748	258,871	886,697	4,756,445	1,476,435	36,792,977
839,595	6,674,175		38,731	315,770	3,288,732	62,488,788
	15,502,806			2,482,019	2,434,122	61,546,608
839,595	22,176,981		38,731	2,797,789	5,722,854	124,035,396

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment	Computer/ related equipment and software
	\$	\$	\$	\$
PARLIAMENT—				
The Senate	21,894			
House of Commons	48,518		1,654,154	3,139,909
Library of Parliament			87	342,134
	70,412		1,654,241	3,482,043
PRIVY COUNCIL—				
Department	51,511		471,459	4,086,381
Canadian Centre for Management Development			24,441	287,284
Canadian Intergovernmental Conference Secretariat				30,329
Canadian Transportation Accident Investigation and Safety Board	1,712		70,412	810,765
Chief Electoral Officer	27,467			1,450,155
Commissioner of Official Languages				271,752
Public Service Staff Relations Board			4,064	177,950
Security Intelligence Review Committee			560	77,612
	80,690		570,936	7,192,228
SECRETARY OF STATE—				
Department—				
Employment and Immigration (Immigration Program)	712,404		1,486,080	12,445,198
Immigration and Refugee Board of Canada			72,899	2,769,466
	712,404		1,558,979	15,214,664
SOLICITOR GENERAL—				
Department ⁽⁴⁾			71,451	678,988
Correctional Service	3,764,478		6,185,358	16,664,784
National Parole Board	86,794		37,131	592,259
Royal Canadian Mounted Police	47,906,887		10,591,663	29,148,249
	51,758,159		16,885,603	47,084,280
SUPPLY AND SERVICES—				
Department—				
Supply and Services	115,844		1,289,794	22,938,077
Public Works—				
Services Program	1,619,869		3,307,131	9,820,908
Real Property Program			4,844	385,602
Communications (part related to Government Telecommunications Agency)			(1,380,388)	861,487
	1,735,713		3,221,381	34,006,074

Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
	88,318			899,615	196	1,010,023
	600,454			316,121	24,469	5,783,625
	27,979			23,916		394,116
	716,751			1,239,652	24,665	7,187,764
5,465	42,800		6,531	19,270	109,326	4,792,743
	219,260		8,342		35,525	574,852
						30,329
7,099	81,259	5,100		5,160	20,867	1,002,374
	13,439				100,852	1,591,913
	42,169				1,500	315,421
	21,361			13,725		217,100
	9,635					87,807
12,564	429,923	5,100	14,873	38,155	268,070	8,612,539
153,329	2,087,769		5,013	718,462	5,925	17,614,180
	472,367			12,589	2,902	3,330,223
153,329	2,560,136		5,013	731,051	8,827	20,944,403
	72,463			8,819	13,036	844,757
	1,652,594	2,949,599	966,986		5,900,833	38,084,632
	85,836			8,897	49,692	860,609
3,782,836	5,853,685	239,792	102,954	146,927	2,700,459	100,473,452
3,782,836	7,664,578	3,189,391	1,069,940	164,643	8,664,020	140,263,450
	2,695,459	180,591		5,153	1,873,415	29,098,333
3,587,987	7,359,986	643,223	3,425,789	6,463,254	1,219,567	37,447,714
	12,515			91,026	42,225	536,212
	74,733			1,530		(442,638)
3,587,987	10,142,693	823,814	3,425,789	6,560,963	3,135,207	66,639,621

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT—*Concluded*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment	Computer/ related equipment and software
	\$	\$	\$	\$
TRANSPORT—				
Department	62,096,646		6,226,775	49,300,572
Civil Aviation Tribunal				4,317
Grain Transportation Agency Administrator			1,843	77,421
National Transportation Agency			44,920	1,181,840
	62,096,646		6,273,538	50,564,150
TREASURY BOARD—				
Secretariat—				
Central Administration of the Public Service				
Program			39,927	1,519,345
Comptroller General			13,953	537,438
			53,880	2,056,783
VETERANS AFFAIRS—				
Department—				
Veterans Affairs Program	21,208		180,182	7,631,164
Canadian Pension Commission Program				34,932
Bureau of Pensions Advocates Program			1,940	
Veterans Appeal Board Program			3,033	195,001
	21,208		185,155	7,861,097
WESTERN ECONOMIC DIVERSIFICATION			17,639	352,579
Total	1,473,128,332	357,690,496	340,983,098	650,689,229

(1) This category includes ships and boats, \$948,510,045; aircraft, \$315,018,797; military road motor vehicles, \$83,680,959; non-military road motor vehicles, \$112,796,386; and, miscellaneous vehicles, \$13,122,145.

(2) This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

(3) This category includes items such as conveying, elevating, material-handling and other equipment.

(4) Includes Royal Canadian Mounted Police External Review Committee and Royal Canadian Mounted Police Public Complaints Commission.

Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
130,906,533	4,638,793	565,564	2,206,696	527,482	13,768,686	270,237,747
	3,241			675		4,317
	129,264			4,891		83,180
						1,360,915
130,906,533	4,771,298	565,564	2,206,696	533,048	13,768,686	271,686,159
	61,874			24,776		1,645,922
	5,386					556,777
	67,260			24,776		2,202,699
77,686	1,323,610	113,205		113,153	191,242	9,651,450
	39,834			2,032	432	77,230
	11,344			38,164		51,448
	50,036			539	810	249,419
77,686	1,424,824	113,205		153,888	192,484	10,029,547
	19,997			9,044	5,355	404,614
267,200,813	126,290,855	24,999,075	19,015,893	40,944,527	441,024,342	3,741,966,660

SECTION 8

1993-94

PUBLIC ACCOUNTS

Transfer Payments

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Transfer payments	8.2

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Transfer payments

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received.

Certain information not published in the Public Accounts is available on request only. To obtain a copy of this information, please refer to the Information Request Form included at the beginning of this volume or contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount paid to a recipient or class of recipients; and,
- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrual charges) to a recipient that totals \$100,000 or over. Details include the name and location of the recipient together with the total amount paid.

SUMMARY OF TRANSFER PAYMENTS

Department and agency	Total
	\$
AGRICULTURE—	
Department—	
Agri-Food Program	1,142,462,764
Grains and Oilseeds Program	169,981,291
	1,312,444,055
ATLANTIC CANADA OPPORTUNITIES AGENCY—	
Department	231,122,142
COMMUNICATIONS—	
Department—	
Communications	119,960,597
Environment (Parks Program)	3,820,025
Multiculturalism and Citizenship	52,233,238
Secretary of State	3,252,778,800
National Archives of Canada	2,520,000
National Film Board	331,658
National Library	338,492
Status of Women—Office of the Co-ordinator	50,000
	3,432,032,810
EMPLOYMENT AND IMMIGRATION—	
Department/Commission—	
Employment and Immigration—	
Employment and Insurance Program	1,277,968,824
Labour	113,485,138
	1,391,453,962
ENERGY, MINES AND RESOURCES—	
Department—	
Energy, Mines and Resources	323,096,851
Forestry	105,388,017
Atomic Energy Control Board	772,150
	429,257,018

SUMMARY OF TRANSFER PAYMENTS—Continued

Department and agency	Total
	\$
ENVIRONMENT—	
Department—	
Administration Program	1,914,749
Environmental Services Program	61,938,191
	<u>63,852,940</u>
EXTERNAL AFFAIRS—	
Department—	
Canadian Interests Abroad Program	489,936,593
Canadian International Development Agency	1,890,111,986
	<u>2,380,048,579</u>
FINANCE—	
Department—	
Financial and Economic Policies Program	461,292,905
Fiscal Transfer Payments Program	7,947,747,387
Auditor General	448,984
Federal Office of Regional Development—Quebec	160,613,787
	<u>8,570,103,063</u>
FISHERIES AND OCEANS—	
Department	<u>372,659,613</u>
GOVERNOR GENERAL	<u>153,462</u>
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—	
Department—	
Administration Program	458,000
Indian and Inuit Affairs Program	3,102,170,978
Northern Affairs Program	60,317,924
Transfer Payments to the Territorial Governments Program	1,055,561,640
Canadian Polar Commission	16,600
	<u>4,218,525,142</u>
INDUSTRY, SCIENCE AND TECHNOLOGY—	
Department—	
Industry, Science and Technology	542,387,597
Consumer and Corporate Affairs	1,625,530
Canadian Space Agency	27,095,850
National Research Council of Canada	117,379,396
Natural Sciences and Engineering Research Council	476,725,000
Social Sciences and Humanities Research Council	92,842,000
Statistics Canada	12,845
	<u>1,258,068,218</u>
JUSTICE—	
Department	257,749,412
Commissioner for Federal Judicial Affairs	31,188,375
Supreme Court of Canada	1,165,911
	<u>290,103,698</u>

SUMMARY OF TRANSFER PAYMENTS—Continued

Department and agency	Total
	\$
NATIONAL DEFENCE—	
Department	216,680,095
Emergency Preparedness Canada	17,982,165
	234,662,260
NATIONAL HEALTH AND WELFARE—	
Department—	
Departmental Administration Program	3,473,537
Health Program	7,622,208,229
Social Program	27,429,578,250
Medical Research Council	251,287,952
	35,306,547,968
NATIONAL REVENUE—	
Customs and Excise	107,814,999
Taxation	104,126
	107,919,125
PARLIAMENT—	
The Senate	910,672
House of Commons	1,533,751
	2,444,423
PRIVY COUNCIL—	
Department	7,296,535
Canadian Centre for Management Development	153,147
Chief Electoral Officer	9,235,896
	16,685,578
SECRETARY OF STATE—	
Department—	
Employment and Immigration (Immigration Program)	243,954,010
SOLICITOR GENERAL—	
Department	31,511,402
Correctional Service	1,251,761
Royal Canadian Mounted Police	38,064,857
	70,828,020
SUPPLY AND SERVICES—	
Department—	
Supply and Services	2,244,600
Public Works—	
Services Program	28,530,229
Real Property Program	425,976,408
	456,751,237
TRANSPORT—	
Department	312,848,411
Grain Transportation Agency Administrator	2,010,363
National Transportation Agency	762,769,885
	1,077,628,659

SUMMARY OF TRANSFER PAYMENTS—*Concluded*

Department and agency	Total
	\$
TREASURY BOARD—	
Secretariat—	
Central Administration of the Public Service Program	155,000
Employer Contributions to Insurance Plans Program	335,548
	<u>490,548</u>
VETERANS AFFAIRS—	
Department—	
Veterans Affairs Program	<u>1,443,852,286</u>
WESTERN ECONOMIC DIVERSIFICATION	<u>144,783,679</u>
Total	<u>63,056,372,495</u>

SECTION 9

1993-94

PUBLIC ACCOUNTS

Public Debt Charges

CONTENTS

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Public debt charges	9.2

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Public debt charges

Public debt charges include:

- the interest on unmatured debt, on specified purpose accounts and on other accounts;
- the amortization of discounts, premiums and commissions on unmatured debt;
- the cost of issuing new loans; and,
- the cost of servicing the public debt.

The following statement presents details of current year's public debt charges.

	Rate of interest	Amount of principal ⁽¹⁾	Amount expended in 1993-94 ⁽²⁾
	%	\$	\$
UNMATURED DEBT—			
Marketable bonds—			
Payable in Canadian currency—			
P 1—1936-96	3	55,000,000	1,650,000
T 15—1956-96/98 (conversion loan)	3.75	197,045,000	7,371,937
F 23—1967-94	6.25	125,000	7,814
F 33—1968-95	6.5	100,000,000	6,504,428
F 85—1974/75/76/77-94	9.5	610,520,000	57,830,312
F 97—1975/76-95	10	652,375,000	65,073,439
J 2—1976/78-2001	9.5	1,232,750,000	117,060,875
J 7—1977-2002	8.75	213,000,000	18,506,250
J 9—1977/78-97	9.25	876,000,000	81,020,902
J 13—1977-99	9	527,500,000	47,488,864
J 18—1978-2003	9.5	670,500,000	63,721,890
J 22—1978-2000	9.75	500,000,000	48,755,839
J 24—1979-2004	10.25	2,200,000,000	222,168,640
J 25—1979-2002	10	1,850,000,000	185,033,090
J 30—1979-2004	10.5	875,000,000	91,937,584
J 34—1979/80/83-2002	11.25	1,625,000,000	182,834,395
J 35—1980/83-2003	11.75	2,700,000,000	317,094,312
J 39—1980/81/82-2000	13.75	1,050,000,000	144,375,000
J 42—1980/81-2001	13	1,325,000,000	172,291,614
J 53—1980-99	13.5	400,000,000	53,935,852
J 65—1981-93 (matured June 1, 1993)	15.25		23,401,955
J 66—1981-2001	15.75	425,000,000	66,937,500
J 69—1981-93 (matured July 1, 1993)	14.75		16,831,333
J 70—1981-2000	15		26,250,000
J 79—1982-2002	15.5	350,000,000	54,250,000
H 3—1983/87/89/90-93 (matured May 1, 1993)	10.75		16,594,845
H 6—1983/85-2005	12.25	1,375,000,000	168,437,500
H 8—1983/84/90-93 (matured October 15, 1993)	11.75		133,734,278
H 9—1983/84-2005	12	1,775,000,000	213,000,000
H 12—1983/84-93 (matured December 15, 1993)	11.5		69,374,036
H 17—1984/85-94 (matured March 1, 1994)	12		77,095,890
H 18—1984/85-2006	12.5	975,000,000	121,875,000
H 21—1984-94	13	1,025,000,000	133,340,768
H 22—1984-2004	13.5	550,000,000	74,266,674
H 25—1984-94	13.75	1,200,000,000	165,056,816
H 26—1984-2006	14	1,025,000,000	143,597,751
H 29—1984-94	13.5	250,000,000	33,750,000
H 30—1984-2007	13.75	325,000,000	44,687,500
H 36—1984-2007	13	700,000,000	91,061,988
H 39—1984-94	12.75	475,000,000	60,603,754
H 41—1984-2008	12.75	750,000,000	95,625,000
H 42—1984-94	12.5	900,000,000	112,513,474
H 44—1984/85-95	12.25	725,000,000	88,812,500
H 48—1984/90-95	11.75	925,000,000	108,687,500
H 51—1985-95	11.5	375,000,000	43,125,000
H 52—1985-2008	11.75	725,000,000	85,245,529
H 54—1985-95	11.25	1,350,000,000	151,978,456
H 58—1985-2009	11.5	400,000,000	46,000,000

Public debt charges—Continued

	Rate of interest	Amount of principal ⁽¹⁾	Amount expended in 1993-94 ⁽²⁾
	%	\$	\$
H 62—1985/90-95	10.5	3,100,000,000	294,331,708
H 63—1985/88-2009	10.75	1,300,000,000	139,845,196
H 67—1985/89/90-95	10.75	3,050,000,000	302,643,239
H 68—1985/87-2009	11	925,000,000	101,772,850
H 74—1985/87/88/89-2008	10	3,450,000,000	345,077,476
H 76—1986/87/88/90/91-96	10.25	2,600,000,000	250,968,644
H 79—1986-2010	9.75	325,000,000	31,687,500
H 80—1986/87/88/89-96	9.25	3,300,000,000	299,769,524
H 81—1986/87/88/90-2010	9.5	2,975,000,000	282,688,468
H 84—1986/87-96	8.75	2,175,000,000	190,355,238
H 85—1986-2010	8.75	325,000,000	28,456,871
H 87—1986/87/88-2011	9	1,975,000,000	177,750,000
H 93—1986-94 (matured February 1, 1994)	8.75		18,398,973
H 96—1987-94 (matured March 1, 1994)	8.25		60,575,342
H 97—1987/91-97	8.25	3,400,000,000	271,801,115
H 98—1987-2011	8.5	750,000,000	63,764,316
A 3—1987-94	7.75	400,000,000	31,000,000
A 6—1987/88/89/91-94	9.25	2,525,000,000	205,153,589
A 8—1987/88/90/91-97	9.75	2,775,000,000	258,959,705
A 10—1987/89/90-98	10.75	2,225,000,000	239,187,500
A 12—1988/89/90-95	10	2,800,000,000	234,502,914
A 13—1988-93 (matured July 1, 1993)	8.75		35,338,776
A 16—1988/89-93 (matured September 1, 1993)	9.5		97,244,863
A 17—1988/89/91-98	9.5	3,100,000,000	285,548,936
A 18—1988/89-98	10.25	2,275,000,000	227,295,769
A 21—1989/90/91-94 (matured February 1, 1994)	10.25		158,632,575
A 23—1989/90/91-2014	10.25	3,150,000,000	322,875,000
A 25—1989/91-94	9.25	1,700,000,000	137,052,594
A 27—1989-99	9.25	2,825,000,000	261,371,182
A 29—1990-93 (matured April 1, 1993)	10.25		454,226
A 30—1990-2000	9.75	1,575,000,000	153,631,470
A 32—1990-2000	10.5	2,900,000,000	304,500,000
A 33—1990-2000	11.5	1,200,000,000	138,000,000
A 34—1990-2015	11.25	2,350,000,000	264,434,370
A 37—1990/91-2001	10.5	3,175,000,000	333,375,000
A 39—1990/91-2021	10.5	1,800,000,000	189,000,000
A 40—1991-2001	9.75	3,550,000,000	332,492,486
A 42—1991-96	9.25	3,425,000,000	317,028,309
A 43—1991-2021	9.75	4,650,000,000	453,476,813
A 44—1991-93 (matured June 6, 1993)	9		22,491,916
A 45—1991-2001	9.75	3,850,000,000	375,459,297
A 46—1991-93 (matured September 6, 1993)	8.75		52,523,973
A 47—1991/92-2002	8.5	5,450,000,000	463,565,561
A 48—1991-93 (matured December 6, 1993)	7		67,141,627
A 49—1991/92-2022	9.25	2,550,000,000	235,927,970
A 50—1992-97	7.5	4,200,000,000	265,377,347
A 51—1992-94 (matured March 6, 1994)	7.5		111,780,822
A 52—1992-95	8.25	1,500,000,000	122,072,333
A 53—1992-94	7	3,500,000,000	245,000,000
A 54—1992-96	6	3,500,000,000	206,129,559
A 55—1992-2023	8	7,000,000,000	375,750,999
A 56—1992-98	6.25	6,600,000,000	358,793,176
A 57—1992-2003	7.25	6,900,000,000	500,362,340
A 58—1992-95	7	3,800,000,000	266,000,000
A 59—1993-96	6.5	3,800,000,000	204,776,709
A 60—1993-98	6.5	6,800,000,000	296,150,385
A 61—1993-2003	7.5	8,800,000,000	402,801,364
A 62—1993-95	6.25	4,300,000,000	179,238,004
A 70—1993-99	5.75	6,700,000,000	82,722,941
A 71—1993-96	4.75	4,900,000,000	39,483,564
A 72—1994-2004	6.5	4,000,000,000	42,739,726

Public debt charges—Continued

	Rate of interest	Amount of principal ⁽¹⁾	Amount expended in 1993-94 ⁽²⁾
	%	\$	\$
L 25—1991-2021	4.25	2,801,490,551	76,752,554
M 1—1990-2019	10.186	8,436,324	1,190,024
Forward Exchange Agreement (Swaps)	Floating		84,531
Amortization of discounts and premiums			155,768,000
		203,444,741,875	17,341,325,343
Payable in foreign currencies—			
United States dollars ⁽³⁾ —			
1985-95	10	691,750,000	17,669,772 ⁽⁴⁾
1985-95	10.125	177,191,762	(25,364,792) ⁽⁴⁾
1986-96	9	1,383,500,000	69,818,104
1994-99	Floating	2,767,000,000	12,479,170
		5,019,441,762	74,602,254
Japanese yen ⁽⁵⁾ —			
1986-93 (matured July 23, 1993)	5.625		7,533,848 ⁽⁴⁾
		5,019,441,762	82,136,102
		208,464,183,637	17,423,461,445
Canada savings bonds—			
S 41—1986-93 (matured November 1, 1993)	7.5-6		99,351,097
S 42—1987-97	6-4.25-5.5	4,513,410,500	320,436,982
S 43—1988-98	6-4.25-5.5	4,266,672,300	287,148,805
S 44—1989-2001	6-4.25-5.5	3,408,205,700	217,536,264
S 45—1990-2002	6-4.25-5.5	3,169,865,900	195,463,721
S 46—1991-2003	6-4.25-5.5	4,871,273,500	298,174,373
S 47—1992-2004	6-4.25-5.5	5,947,116,000	375,381,927
S 48—1993-2005	4.25-5.5	5,154,308,952	80,071,430
Amortization of commissions and remunerations			58,228,000
		31,330,852,852	1,931,792,599
Special non-marketable bonds—			
Canada Pension Plan Investment Fund	various	3,497,538,000 ⁽⁶⁾	369,132,986
Treasury bills—			
Amortization of discounts on 1992-93 issues			2,260,247,008
Amortization of discounts on 1993-94 issues		166,000,000,000	6,229,174,212
		166,000,000,000	8,489,421,220
Canada bills—			
Amortization of discounts on 1992-93 issues			25,025,840
Amortization of discounts on 1993-94 issues		5,648,783,461	114,583,087
		5,648,783,461	139,608,927
			42,934,487
Servicing costs and costs of issuing new loans			
Total public debt charges related to unmatured debt		414,941,357,950	28,396,351,664
SPECIFIED PURPOSE ACCOUNTS—			
Canada Pension Plan	various	2,727,719,001	170,578,849
Public Service Superannuation Account	various	55,094,335,222	5,356,697,661
Canadian Forces Superannuation Account	various	32,021,514,134	3,125,140,102
Royal Canadian Mounted Police Superannuation Account	various	6,138,413,983	587,329,583
Members of Parliament Retiring Allowances Account	various	224,726,544	21,187,408
Members of Parliament Retirement Compensation Arrangements Account	various	15,832,492	2,183,089
Supplementary Retirement Benefits Account	various	36,943,725	308,816
Judges	various		1,441,017
Lieutenant-Governors	various		9,170
Government Annuities Account	various	735,681,012	50,789,360

Public debt charges—Continued

	Rate of interest	Amount of principal ⁽¹⁾	Amount expended in 1993-94 ⁽²⁾
	%	\$	\$
Deposit accounts—			
St. Lawrence Seaway Authority	various	13,000,000	1,430,864
Queens Quay West Land Corporation capital account	various	76,129	6,141
Contractors' security deposits	various	15,049,200	817,534
Immigration General Security Deposit	various		5,913
Trust accounts—			
Halifax 1917 explosion pension account	various	490,605	21,054
Indian band funds	various	868,804,809	62,773,795
Indian estate accounts	various	6,764,200	414,360
Indian savings accounts	various	168,018,912	12,685,267
Sir William Stephenson Academy—			
Meritorious graduate awards	various	20,049	840
Scholastic awards	various	16,155	711
Inmates' trust fund	various	6,405,284	27,367
Royal Canadian Mounted Police—Benefit trust fund	various	2,592,751	99,997
Administered trust accounts	various	9,673,568	570,106
Estates fund	various	787,293	73,298
Veterans administration and welfare trust fund	various	1,784,199	41,609
Insurance and death benefit accounts—			
Regular forces death benefit account	various	156,774,783	14,683,966
Public Service death benefit account	various	1,027,877,102	99,723,788
Pension accounts—			
Annuities agents' pension account	various	14,294	503
Royal Canadian Mounted Police—			
Dependants' pension fund	various	23,951,391	2,371,971
Other accounts—			
Net Income Stabilization Account	various	409,324,929	19,273,783
Shared-cost agreements—Research—Agriculture	various	3,697,227	11,453
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	270,267	10,971
Trust fund	various	8,355	327
International Energy Agency—Implementing agreement	various	14,586	1,539
Mackenzie King trust account	various	286,677	16,402
Cost recoverable technical assistance program	various		12,297 ⁽⁷⁾
Common school funds—Ontario and Quebec	5	2,677,771	133,888
Indian moneys suspense account	various	17,547,590	1,343,341
1924 Ontario lands agreement	various	9,231,196	663,030
NATO Science Fellowships (NSERC)	various	483,394	14,560
Federal Court special account	various	6,827,245	201,006
Dyskinesia and torticollis research	various	80,535	31,187
Army benevolent fund	various	209,416	23,351
Saskatchewan Treaty Land Entitlement (TLE) Agreement			80,150
Total public debt charges related to specified purpose accounts		99,747,926,025	9,533,231,424
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—			
Unemployment Insurance Account	various	(6,648,911,224)	5,485,520
Western Grain Stabilization Account	various	(1,091,622,975)	359,419
Agricultural Commodities Stabilization Accounts	various	102,568,648	7,498,478
National Battlefields Commission—Trust fund	various	143,259	6,168
Land Assurance Fund	various		54,376
Claudia de Hueck trust fund	various	361,780	14,285
Ship-Source Oil Pollution Fund	various	217,885,171	13,366,113
Total public debt charges related to consolidated specified purpose accounts		(7,419,575,341)	26,784,359

Public debt charges—Concluded

	Rate of interest	Amount of principal ⁽¹⁾	Amount expended in 1993-94 ⁽²⁾
	%	\$	\$
OTHER ACCOUNTS—			
Allocations of Special Drawing Rights of the International Monetary Fund	various	1,522,989,826	52,862,843
Total public debt charges related to other accounts		1,522,989,826	52,862,843
TOTAL PUBLIC DEBT CHARGES		508,792,698,460	38,009,230,290
Summary—			
Interest			
on unmatured debt			19,510,391,030
on specified purpose accounts			9,533,231,424
on consolidated specified purpose accounts			26,784,359
on other accounts			52,862,843
Amortization of discounts on Treasury bills			8,489,421,220
Amortization of discounts on Canada bills			139,608,927
Amortization of discounts and premiums			
on marketable bonds			155,768,000
Amortization of commissions and remunerations			
on Canada savings bonds			58,228,000
Servicing costs and costs of issuing new loans			42,934,487
			38,009,230,290

(1) For unmatured debt, the amount of principal represents the closing balance as at March 31, 1994. For specified purpose accounts and other accounts, the amount of principal represents the net closing balance as at March 31, 1994.

(2) Amounts reported in this column represent interest unless otherwise indicated.

(3) Converted to \$1 US = \$1.3835 Cdn.

(4) These amounts include charges and receipts for swap agreements which correspond to these debt issues.

(5) Converted to 1 SF = \$0.01348 Cdn.

(6) Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

(7) Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

SECTION 10

1993-94

PUBLIC ACCOUNTS

Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

CONTENTS

	<i>Page</i>
Payments of claims against the Crown	10.2
Ex gratia payments	10.15
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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Payments of claims against the Crown

This statement provides, by ministry and program, details for all payments of claims against the Crown of \$1,000 or over. Claims of less than \$1,000 are reported as one amount at the end of each program, together with the total number of such claims.

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE		ATLANTIC CANADA OPPORTUNITIES	
Department		AGENCY	
AGRI-FOOD PROGRAM		Department	
<i>Authority—Ministerial</i>		<i>Authority—Deputy Head</i>	
Accident involving a Crown vehicle—		Settlement of a damage claim—Re: Accident	
Canadian Group Underwriters	3,499	involving a Crown vehicle—	
Boschee W	250	Newfoundland Exchequer Account (Province of New-	
Capri Insurance Services Ltd	1,153	foundland)	2,505
Hein M	100		
Clark Drummie & Company "in trust"	7,400		
Demchuk H	10,000		
General Accident Insurance Co of Canada	2,540		
Marcotte E	250		
Harpe L H	1,820		
Harriman D	2,623		
Kelly, Howard, Santini "in trust"	4,050		
Young B	650		
New London Auto Body	1,592		
Ozirn Bell & Matthews	5,139		
Richard Nychuk (Attorney in trust)	21,651		
Saskatchewan Government Insurance	1,050		
State Farm Mutual Automobile Insurance Company	3,441		
Stewart McKelvey Stirling Scale "in trust"	17,750		
Thorpe Buntain Muttart Forse "in trust"	4,500		
Tina Stewart and D & G Auto Body	1,534		
Zurich Canada	2,311		
Payments on behalf of the Crown for costs related			
to a motor vehicle accident involving			
a rented vehicle—			
Dollar Rent A Car	1,404		
Sahota A	5,920		
Settlement of claim against the Crown in regards			
to a motor vehicle—Pedestrian accident—			
Filmore & Riley (c/o Department of Justice)	3,000		
Damages to the paint of several cars while			
parked in Departmental parking lot—			
Vie d'Ange d'huile Enr.	6,270		
To reimburse for financial loss due to a diagnostic			
error on behalf of the Department—			
Niverville Poultry & Hog Service	1,248		
Settlement of Lawsuit against APB—			
Glenshaw Glass Co.	107,950		
<i>Authority—Department of Justice</i>			
Loss of cattle due to failure of water supply			
at Masefield PFRA Community Pasture—			
Coupe D	30,000		
Geiger W	7,900		
Laturus E	3,900		
Claims under \$1,000 (28)	10,250		
	271,145		
		COMMUNICATIONS	
		Department	
		ENVIRONMENT	
		PARKS PROGRAM	
		<i>Authority—Ministerial</i>	
		Accident involving Crown and/or private vehicles—	
		American Family Insurance Group	3,298
		Assurances Générales des Caisses Desjardins	3,500
		Bartlett T	1,249
		Bergman R	1,199
		Boreal Ins Co.	2,022
		Briffett G	1,564
		De Clerq L	1,308
		Diamond G	29,751
		Economical Mutual Insurance Company	1,311
		Fraz D	2,462
		Highton D	226,821
		Jasper Inn	3,680
		Kelley K	1,385
		Kroeker H	1,067
		Lang L	2,852
		Laurentienne Générale	1,792
		Link D	2,748
		MacAulay Ford	1,372
		Mackie A	1,179
		Manitoba Public Insurance Corp	3,835
		Nongroupe Assurances Générales	2,200
		Shaw GMC	1,649
		State Farm Mutual Insurance Company (Jeffrey K)	1,458
		Tilden	447
		Unifund Assurance Co	1,875
		Personal injury—	
		Boyne Clarke, in trust re Tanya Rosere	100,000
		Del Rosario E	3,500
		Hasenfratz A	7,500
		Nova Scotia Dept of Health, re Tanya Rosere	8,635
		Pedvis B and Shaposnick P	10,000
		Wenzel D	1,500
		Suit concerning Article 77— <i>Official Languages</i>	
		<i>Act—</i>	
		Raven Jewitt & Allen	20,000
		Damage to telephone cable—	
		Alberta Government Telephone	6,100

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Private vehicle windshield damage—		EMPLOYMENT AND INSURANCE PROGRAM	
Melnychuk L	1,329	<i>Authority—Ministerial</i>	
Contract dispute—		Discrimination in the provision of services—	
R Plus Industries	6,500	Kwasniewski P	2,138
Boating accidents—		Accident involving a Crown vehicle—	
Kidd D	\$ 230	LMP Autobody	1,225
Zurich Canada	1,409	Claims under \$1,000 (10)	2,371
Ouellette R	1,304		5,734
Shoebridge L & J	\$ 89,000		11,496
Simcoe Erie Group	1,495		
	90,495		
<i>Authority—Department of Justice</i>		ENERGY, MINES AND RESOURCES	
Personal injury on Crown property—		Department	
Lester D		ENERGY, MINES AND RESOURCES	
Dutton, Brock, MacIntyre & Covier	3,924	<i>Authority—Ministerial</i>	
Accident involving a Crown vehicle—		Compensation awarded under the <i>Canadian</i>	
Woyiwada F & A		<i>Human Rights Act—</i>	
Allianz Canada	4,002	Salhany G	1,000
Claims under \$1,000 (23)	11,200	Claims under \$1,000 (2)	657
	579,652		1,657
SECRETARY OF STATE		FORESTRY	
<i>Authority—Ministerial</i>		<i>Authority—Ministerial</i>	
Regional operations—		Accidents involving a Crown vehicle—	
Out-of-court settlements—		B C Telephone Co	1,011
Cahill T	\$ 25,000	Byram E	1,054
English-Curie V	38,735	Ho A	1,548
Human Rights Tribunal Award—		Keefe B	1,221
Pitawanakwat M	56,047	LaFrance L	1,775
Policy and consultation—		Lowery R	1,486
Out-of-court settlements—		Claims under \$1,000 (7)	3,219
Sylvestre D	5,000		11,314
	124,782		
Canadian Radio-television and Telecommunications Commission		National Energy Board	
<i>Authority—Ministerial</i>		<i>Authority—Ministerial</i>	
Out of court settlement for the alleged abuse of authority		Compensation due to potential loss of revenue resulting	
with respect to a former employee—		from the cancelling of reservations—	
Argue R	85,000	Cantebury Inn	14,836
		Settlement regarding loss of employment—	
National Battlefields Commission		Twers R	15,000
<i>Authority—Ministerial</i>			29,836
Damage "Côte Gilmour"	3,398		42,807
Beaulac C	311		
	3,709		
National Film Board		ENVIRONMENT	
<i>Authority—Ministerial</i>		Department	
Damages to an employee vehicle—		ENVIRONMENTAL SERVICES PROGRAM	
Côté J-M	1,705	<i>Authority—Ministerial</i>	
Claims under \$1,000 (3)	1,818	Accident involving a Crown vehicle—	
	3,523	The Insurance Corporation of British Columbia	5,205
		The Insurance Corporation of British Columbia \$	965
		Hood W	200
		Compensation for cancellation of service	
Public Service Commission		agreement—	
<i>Authority—Ministerial</i>		Becton Dickinson Canada Inc	485
Claim under \$1,000 (1)	115		
	796,781	<i>Authority—Department of Justice</i>	
		Accident involving a Crown vehicle—	
EMPLOYMENT AND IMMIGRATION		City of Winnipeg—Damages to traffic light	
Department/Commission		fixtures and parking meter	\$ 1,888
CORPORATE MANAGEMENT AND SERVICES PROGRAM		Manitoba Public Insurance Corporation	6,100
<i>Authority—Ministerial</i>			7,988
Accident involving a Crown vehicle—		Accident involving a Crown vehicle—	
ABC Auto Centre	3,830	Manitoba Public Insurance Corporation	2,166
Claims under \$1,000 (4)	1,932	Damage to rental car—	
	5,762	Wapple R	530

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority delegated to departments—</i>		Compensation for remote vehicle lost from	
Accident involving a Crown vehicle—		MV Alfred Needler—	
Wells N	2,460	Polaris Marine Services Limited	7,500
Claims under \$1,000 (8)	2,937	Compensation for loss of personal items incurred	
	22,936	as result of fire at a field camp	
		on March 26, 1993—	
		Innes S	11,586
EXTERNAL AFFAIRS		Compensation of damages/injuries caused by	
Department		accident involving Crown vessels—	
CANADIAN INTERESTS ABROAD		Keating Collision re: Adamson G	\$ 2,135
PROGRAM		Budget Rent A Car re: Adamson G	208
<i>Authority—Ministerial</i>		C I Collision Repair re: Yang Tang Ben	497
Out-of-court settlement as a result of a Public		Out-of-court settlement for injuries sustained	
Service Commission investigation of harassment		and lost income re: accident at a	
in the workplace—		Government Harbour—	
Jamieson and Bains in trust	31,537	Paterson D	85,000
Claims under \$1,000 (167)	3,330	Out-of-court settlement to compensate for	
	34,867	relocation expenses and retiring allowances on	
		alleged wrongful dismissal—	
		Marken R	\$ 35,340
		Revenue Canada—Taxation re: Marken R ..	9,660
		Out-of-court settlement for injuries	
FISHERIES AND OCEANS		sustained and lost wages re: accident	
Department		at a Government Harbour—	
<i>Authority—Ministerial</i>		Crampton Brown re: Milholland	17,750
Compensation of damages/injuries caused by		Out-of-court settlement re: damages for	
accidents involving Crown vehicles—		lost fishing time—	
Assurances Générales des Caisses Desjardins	2,501	Russel & Dumoulin re: Youngman G	10,000
Bruno J	\$ 300	Out-of-court settlement re: alleged	
Insurance Corporation of British Columbia		wrongful dismissal—	
re: Bruno J	3,482	Doyle S	4,966
Coulthill B C	3,766	Emery Jones in trust re: Lipsett E A	9,000
Economical Mutual re: Perry J	\$ 1,472	Out-of-court settlement for injuries sustained re:	
Perry J	1,000	accident at a Government Harbour—	
Gallant N	1,286	Brophy	7,000
Golden M	2,000	Out-of-court settlement for herring spawn on	
Manitoba Public Insurance Corporation		kelp that was seized by the Department	
re: Kurkjian	\$ 716	and subsequently lost—	
Welch Pinx Tapper Scurfield in trust		Humphitt J	6,600
re: Kurkjian	3,000	Out-of-court settlement for loss of	
Martin, Avis and King in trust	3,204	fishing time while recovering	
Royce L	3,796	Government equipment at sea—	
Sheng M	1,531	Hardy J	4,410
Snow A	\$ 250	Compensation for losses incurred due to the	
Royal Insurance Co. re: Snow A	2,327	destruction of contaminated oysters—	
State Farm Mutual Automobile Assoc.		Doiron Lavoie et LeBouthillier en fiducie re:	
re: Campbell J	\$ 861	E J Savoie et Fils Ltée	36,000
Campbell J	250	Compensation for damages incurred to the	
The Missisquoi Insurance Company		fishing vessel "Sea Shepherd II"—	
re: Poole G	\$ 1,292	Robert and Dahl in trust re: Watson P	50,000
Poole G	377	Claims under \$1,000 (30)	17,130
Thomey M	\$ 250		404,879
Sovereign General Insurance			
re: Thomey M	753		
Vandervalk	5,330		
Walsh C	\$ 27,000		
Insurance Corporation of British Corporation			
re: Walsh C	3,787		
MacAdams	1,800		
Whynot E	1,423		
Yasuda F H	14,050		
Damage to hoist during removal from			
government property—			
Hawco F	1,200		
Compensation for value of fish seized			
and dumped—			
Phillips B	1,093		

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Department

INDIAN AND INUIT AFFAIRS PROGRAM

Authority—Ministerial

Out-of-court settlement of claim

against the Crown—

Gowling, Henderson and Strathy, in trust	4,500
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Vehicle accidents—

Reimbursement for damages—

Saskatchewan Government Insurance	1,111
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Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
A second referendum was required to set aside lands for economic development, and due to an administrative error by the Department in the first referendum, the Department was required to compensate for the second—		Trial Division— Out-of-court settlement— Wilder, Wilder, Langtry in trust	150,000 54
Tsuu T'ina Nation Band	250,000	Claim under \$1,000 (1)	157,889
Claims under \$1,000 (3)	1,764		
	257,375		
NORTHERN AFFAIRS PROGRAM		NATIONAL DEFENCE	
Authority—Ministerial		Department	
Accident involving a Crown owned vehicle—		Authority—Ministerial	
Co-Operators Insurance	5,388	Settlement of claims as a result of an accident involving a department vehicle—	
Langevin S	8,022	A & M Motors Ltd	5,128
Claims under \$1,000 (2)	1,246	Allstate Insurance Co	2,240
	14,656	MacKay R	
	272,031	Allstate Insurance Co	1,808
		Pelletier J & Caris Y J	
		Allstate Insurance Co	1,398
		Rice B P	
		Allstate Insurance Co	3,720
INDUSTRY, SCIENCE AND TECHNOLOGY		Dagenais M	
Department		Assurances Générales Caisses Desjardins	4,260
INDUSTRY, SCIENCE AND TECHNOLOGY		Leggett S	
INDUSTRY, SCIENCE AND TECHNOLOGY PROGRAM		Atchison Shaw "in trust"	9,500
Authority—Ministerial		Beauvals Truchon & Associes en fiducie	9,500
Claim under \$1,000 (1)	422	MacDonald G S	
CONSUMER AND CORPORATE AFFAIRS		Becker Mathers Professional Law Corp "in trust"	18,000
Authority—Ministerial		Pelletier C	
Accidents involving a Crown vehicle—		Belair Compagnie d'assurances	2,250
Allain R		Bell Canada	2,997
Guardian Insurance	1,168	Big Rig Collision	1,056
Curran J		Blois, Nickerson & Bryson re: Daley Clifford	13,830
Boon M	2,200	Bluebird Investments	1,159
Thibeault C		Bonville T L	2,195
Belair Compagnie d'Assurance	1,881	Bouchie W	1,653
Schmidt E	2,500	Budget Rent A Car	10,156
Saskatchewan Government Insurance	\$ 1,130	Duffy M	
Budget car rental—Antoshkw D	149	Burchell MacAdam & Hayman "in trust"	27,500
Manseau R		Burke-Robertwon "in trust" Kelleher P	40,000
Vernier Malouin in trust	5,000	Butler E	2,134
Claims under \$1,000 (7)	2,715	Calmont Leasing	2,772
	16,743	Brown L	
		Campbell & Company "in trust"	24,000
Investment Canada		Carere R	3,169
Authority—Ministerial		Carroll Pontiac	2,044
Termination charge for cancellation of photocopier rental upon closing of Investment Canada—		Moyan R	
Savin Canada	8,450	Christiansen Newcombe & Kennedy "in trust"	22,295
National Research Council of Canada		Hrechka D A	
Authority—Ministerial		Chubb Insurance Co of Canada	4,409
Canadian Human Rights Tribunal Decisions—		City Centre Collision	2,208
Grover C P	14,954	Coffey D	1,441
Compensation for uninsured goods lost during transportation—		Considine & Lawler "in trust" Stone K	10,792
Alfa Laval Ltd	1,855	Constable	1,228
Claim under \$1,000 (1)	500	Brown K E	
	17,309	Cook, Duke, Cos "in trust"	37,015
	42,924	Smith M	
		Commercial Union Assurance Company	1,091
		Robinson G	
		Commercial Union Canada	4,482
		Continental Canada	1,744
JUSTICE		Neill T	
Department		Continental Canada	2,082
Authority—Ministerial		Objubek D	
Settlement of a grievance—		Continental Canada	2,870
Lauzier J	5,035	Scouten Paving	
Settlement of a claim for wrongful arrest—		Continental Canada	2,436
Bull, Housser & Tupper, in trust	2,800		

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Williams M		Smith M	
Cox Downie "in trust"	4,727	Insurance Corporation of British Columbia	1,018
Craig R T	1,647	Totten V	
Davies		Insurance Corporation of British Columbia	1,896
D Brown Motors (Barrie) Ltd	2,297	Insurance Corporation of British Columbia	3,709
Garner		Insurance Corporation of British Columbia	3,397
D Brown Motors (Barrie) Ltd	2,425	Irvin S	2,056
Buckler L		J D Collision	5,796
Dawson & Keenan Ltd	11,144	Jacobsen Collision	1,047
De Ste-Croix J	1,000	Giamberardine A M	
Demontigny J W	1,108	Kingsway General Ins Company	6,174
Macdonald A		Kochan P M	1,189
Diamond & Adleman "in trust"	4,500	Koroll M	1,619
Dollar Rent A Car	1,145	Laaper T	7,060
Dowden B	1,102	Tupper A	
Dowden B G	1,030	La Personnelle	2,987
Downey's Ltd	11,949	Tessier H	
Dwyer R	2,553	La Sécurité Nationale Cie d'Assurances	4,141
Ridel		Caron D	
Economical Mutual Insurance Co	2,450	La St-Maurice Cie d'assurances	1,203
Emmerson S	1,850	Piccinin G	
Essiambre P A	1,613	La St-Maurice Cie d'assurances	2,900
Foley S	1,455	Boyd L	
Garner F	2,000	Lamoureux Heather Professional Corp	63,000
General Accident Insurance Co	3,244	Large J	3,214
General Accident Insurance Co	4,687	Larkin S	1,661
General Accident Insurance Co	3,244	Lavoie G	3,991
General Accident Insurance Co	4,687	Blanchard J G	
Francis R		Le Groupe Commerce Cie d'assurances	2,071
General Accident Insurance Co	4,518	Lysinco Inc	
Saint C R		Le Groupe Commerce Cie d'assurances	2,797
General Accident Insurance Co	1,554	Meardle A	
Gorman P G	1,447	Le Groupe Commerce Cie d'assurances	1,715
Gourley M	2,011	Le Groupe Commerce Cie d'assurances	1,920
Grove Rentals & Leasing Ltd	1,870	Leeuwarden	1,284
1st Guaranty Collision	2,951	Stevens G	
Dimajo N		Levine Levene Tadman "in trust"	10,000
Guardian Insurance Company of Canada	3,077	Wawia Arlene & Byron	
Harrington M A		Liberty International	11,472
Guardian Insurance Company of Canada	1,109	Litwiniuk & Company	9,182
Morrison F		Litwiniuk & Company "in trust" Salem A	10,000
Guardian Insurance Company of Canada	1,993	Locam	2,729
Noble D		MacPhee J S	9,600
Guardian Insurance Company of Canada	7,272	Best S	
Warren D		Manitoba Public Insurance Corp	1,237
Guardian Insurance Company of Canada	3,180	Crane Canada Co	
Guardian Insurance Company of Canada	1,137	Manitoba Public Insurance Corp	1,176
Lake G		Dawson A	
Halifax Insurance	1,608	Manitoba Public Insurance Corp	1,100
Harris J	1,896	Dyck A	
Hertz Truck Rental	20,899	Manitoba Public Insurance Corp	1,002
Kalynks S		Manitoba Public Insurance Corp	1,246
Hleck Kanuka Thuringer "in trust"	5,000	Manitoba Public Insurance Corp	1,775
Paquette D		Manitoba Public Insurance Corp	4,147
Honey MacMillan Gilhooly & Baldwin "in trust"	48,227	Hetherington J	
Wolfe Bingiz W H "el al"		Manitoba Public Insurance Corp	3,348
Huckabone, Shaw, O'Brien, Radley-Walters		Martin J H R	1,535
& Reimer "in trust"	223,541	Gibbon B W	
Haley M		Marvin P Stringer "in trust"	1,537
Huestis Holm "in trust"	17,000	Maw S	1,440
Boyd R		McGraw K E	1,915
Insurance Corporation of British Columbia	11,845	Kenley M	
Hayer S		McInnes, Cooper & Robertson "in trust"	8,844
Insurance Corporation of British Columbia	2,338	Lévesque D	
Robinson B		Meloche gestion d'assurance Inc	1,775
Insurance Corporation of British Columbia	4,083	Michelmores P	1,050

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Millington P	5,000	Taylor Lincoln Mercury	2,600
Ministre des Finances du Québec	9,789	Taylor Lincoln Mercury	2,700
Ministry of Transportation	1,143	The Co-Operators General Insurance Co	1,769
Fraser E M		Jones G	
Missisquoi Insurance Co	1,886	The Guarantee Insurance Company of North America	8,668
Keir D		MacNeils	
Monnex Insurance Management Inc	2,946	The Personal Insurance Company	3,573
Myers Leasing	5,049	West & Thériault	
Noble D	11,776	The Personal Insurance Company	2,323
Ogette Z	1,997	Tilden Rent A Car	7,280
Olsen B	1,032	Urthams Autobody	1,287
Ontario Hydro	1,957	Vernon Star Auto Body	1,488
Ellerbeck E		Bélanger B	
Opolzer Otto Firma	2,893	Wawanesa	2,036
O'Neil Motors Ltd	1,121	Hamel L	
Pafco Insurance Co	1,189	Wawanesa	5,355
Parkside Pontiac Buick	1,098	Wawia A & B	
Perron M	1,225	Wawanesa Mutual Insurance Co	1,073
Personnal Insurance Co	3,781	Frowen A	
Personnal Insurance Co	2,397	Wellington Insurance Co	7,123
Phillips T	1,459	Prime	
Boyd D		Wellington Insurance Co	1,267
Pilot Insurance Company	1,841	Wietrzyk W	1,779
Fitzgerald J & G		White C	1,803
Pilot Insurance Company	2,444	Maclean-Hanson C	
Moore Z		Willows, Howe Linka	16,000
Pilot Insurance Company	1,904	Wills W	2,810
Pilot Insurance Company	1,304	Jean J A	
Rayson R T		Wilson, Walker, Hochberg, Slopen "in trust"	263,288
Polack Meindersma & Smith "in trust"	50,000	Hagistefanos K	
Project Truck Rentals Ltd	1,884	Yormak & Yormak "in trust"	2,209
Jones E R		Fox	
Prudential Assurance Co Ltd	1,285	Zurich Canada	3,437
Prime R	2,500	Schacter R	
Redford H	1,900	Zurich Canada	8,387
Reid D	1,300	Watt C	
Royal Insurance Canada	1,116	Zurich Canada	5,728
Orum D L		Settlement of claims as a result of personal	
Ryder & Planz "in trust"	10,500	injuries—	
S.M.A.G. de l'est	1,476	Bassie & Pluepek Barristers & Solicitors	
Lloyd D & S		re: Bennett B	5,236
Scott & Allen "in trust"	660,000	Hendin, Hendin & Lyon "in trust" re: Panych L	72,703
Shadow Express Lines	3,000	Honsl, Kelly, Manthorp Berrigan & Menzies	
Shaker Auto Body	1,194	"in trust" re: Goguen D	32,117
Felco Construction		Huckabone Shaw O'Brien Radley-Walters & Reimer	
Sissons, Warren, Sinclair "in trust"	5,000	"in trust" re: Kenney P J	18,000
Grande D		Levine, Levine Tadman Barristers & Attorneys-	
Sissons, Warren, Sinclair "in trust"	10,000	at-Law "in trust" re: Heatherington W	6,000
Grande F		McCuaig Desrochers Barristers & Solicitors	
Sissons, Warren, Sinclair "in trust"	1,000	"in trust" re: Cameron T L	16,000
Ryan K		Steward Mckelvey Stirling Scales "in trust"	
Sissons, Warren, Sinclair "in trust"	2,000	re: Thompson J	9,500
Ryan S		Registrar Of The Supreme Court re: Cote J C R R	6,000
Sissons, Warren, Sinclair "in trust"	8,000	Settlement of claims for loss and/or damages	
Arnold R		to personal effects—	
State Farm Insurance Co	7,958	Aubertin D	1,120
Brook P		Burry S C	1,344
State Farm Mutual	1,083	Forestell J R	1,430
Sears A D		Kitsch Audio Ltee	1,304
State Farm Mutual Automobile Insurance Co	1,608	McNaughton M F	2,798
State Farm Mutual	7,336	Minnis W H	1,066
Sullivan E	1,075	Motorola Canada Ltd	1,362
Noelon Builders		Murphy J	1,000
Sun Alliance Insurance Co	1,458	UAB Ltd re: Newman	1,058
Tallow M	1,475	Nin-Fung M	1,512

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Oliver J M	1,229	Settlement of claims as a result of overflight by Canadian Forces Aircraft—	
Provencher J E M	1,430	Goulet S	
S.I.R. Mail Order	6,600	Le Bureau Expertises Assureurs Ltée	25,000
Sword R	5,783	Cote A	
Settlement of a claim over contract dispute—		Lepage & Mondou Avocats en fidéicommiss	12,500
Continental Insurance Management Ltd re: Canuck Well Servicing Ltd	4,827	Miscellaneous Disbursements—	
Cox Downie "in trust" re: Maritime Apts	250,000	Alberta Government Telephone Ltd re: Damage To Cable	4,615
Durland, Gillis & Parker "in trust" re: Weaver Recycling	3,919	Claim re: estate of Alexander Richardson Bondy Belowus "in trust"	2,381
Flowers B	6,346	City of Dartmouth re: traffic sign repairs	2,211
MacPherson-Duncan S	2,421	Contamination of School basement Polytec Groupe Conseil	3,612
Damages to personal property—		Collision at sea re: MV Invictus Stikeman Elliott "in trust"	6,250
Bell Canada	1,028	Copyright discharge Jane's Information Group Ltd	18,900
Berry M	2,022	Damage caused to vehicles—	
Carmicheal's Tractor & Equipment	1,053	Underwriter's Adjustment Bureau	31,628
Chesbrough L	9,902	Lead Contamination Commission Scolaire de la Jeune Lorette	10,297
Forsvarets Regnskapscentral re: Ex-Barfrost 92	3,209	Loss Interest re: Maddock C J	1,000
Gestion Valcartier (FNP)	2,000	McBeth, Becker, Cochard, Gordon, Zwaenepoel and Martin re: Roberts F R	12,544
Godin & Lacoursière "in trust" re: Lefebvre et Fils	75,000	Mineral Springs Hospital	1,057
Holsworth J I	1,944	Reimbursement of medical expenses—	
King's County District School Board	1,578	Hatcher D D	1,597
Laterreux A	1,000	Settlement as a result of harassment—	
Leblanc Boucher Rodger & Bourque "in trust" re: Leblanc B	4,408	Gagne J L	9,457
Leboubon M	1,083	The Provincial Treasurer of Albert Land & Forest Services re: Primrose Lake Weapons Range	2,700,000
Le bureau Expertises Assureurs Ltée	5,000	Underwriters Adjustment Bureau Ltd re: Air Tindy/Kenn Borek Air	39,149
Le bureau Expertises Assureurs Ltée	2,000	US Department Of The Treasury re: NATO Claims	6,422
Lelain M	1,500	Settlement for loss of wages—	
Le Tout en Party Inc	1,500	Ackroyd, Piasta Roth & Day Barristers & Solicitors re: Foster K	94,408
Les Locations Blanchard Inc	1,700	Nova Scotia Public Trustee "in trust" for Edmonds N	37,250
Lockhart W P	1,000	Terence Gain "in trust" re: Gallagher M J	25,000
Massy Michel Boivert Sylvie Massy Albert et Dupuis-Massy D	8,000	Pension Entitlements re: Williams D	33,629
Minnis W H	1,183	Claims pursuant to the <i>Canadian Human Rights Act</i> —	
Poholka B	1,313	Bayfield T N	58,814
Rivard D	1,300	Beard Winter "in trust" re: Poirier M	137,800
Rondeau M	1,067	Beazley T K	44,671
Slaughter R W	1,723	Bigeau P	2,469
SM Sport Inc	3,448	Collins R	1,000
State Farm Insurance	4,109	Conrod R	17,266
Underwriters Adjustment Bureau Ltd re: Dulac J V A S	7,201	Cullen T	6,217
Underwriters Adjustment Bureau Ltd re: Cook G O & New R C	4,790	Durdle B	95,483
Underwriters Adjustment Bureau Ltd re: MacQueen W	1,299	Emond D	18,634
Underwriters Adjustment Bureau Ltd re: Powers J	1,000	Lessard L	2,500
Simcoe Erie Group Underwriters Adjustment Bureau Ltd	1,500	Mc Norbert Losier "in trust" re: Bordeleau S	58,000
Underwriters Adjustment Bureau Ltd re: Zelikovitz W	20,154	Marcoux D	5,256
Village of Winchester	12,000	McCready R L	46,720
Wood P	2,075	McNamara-Allard C L	2,000
Zahra B C	1,300	Meltzer Essers Duboff Schachter "in trust" re: Bourgeois D A	80,134
Damage due to flooding—		Meltzer Essers Duboff Schachter "in trust" re: Scott A T	35,206
Allen J F	1,500	Merlin S	22,975
Canadian Forces Central Fund	170,780	Millett S	2,952
Frampton M	3,170		
Gilkes B	3,200		
La St-Maurice Cie d'assurances	1,599		
Malenfant D	1,450		
Roy A	1,831		

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Morrison O	9,352	Loss of leather goods—	
Munro W	22,057	Haului W H	1,411
Phillips Paul "in trust" re: Belado D M	50,000	Loss of baggage including various art pieces—	
Randall J	5,110	Harper Grey Easton in trust	8,000
Rockman H J	31,840	Damage as a result of a vehicle accident pending	
Smith N	40,124	offer of settlement—	
Therrien J T	28,466	Insurance Company of British Columbia	10,000
Thwaites S	216,311	Reimbursement for damage caused to a C-FONX aircraft	
White C	7,732	by a department vehicle—	
Reimbursement of Canada's share with respect		Knighthawk Air Express	34,150
to damage claims paid through the British		Reimbursement for damage done to employee's	
Claims Agency, on behalf of Canada, under the		vehicle at her residence—	
terms of article VIII of the NATO Status of Forces		Labonté D	1,997
Agreement signed April 4, 1949 to—		Reimbursement for the inadvertent disposal	
Government of Germany claims for	\$ 436,680	of seized jewelry—	
Government of Belgium claims for	241,751	Lapointe Rosenstein in trust	200,000
Claims under \$1,000 (850)	366,064	Damage to vase at London International Mail centre—	
	8,152,807	Laver A	1,185
		Damage to a 1985 Chrysler LeBaron—	
		Cheung Leung T	2,111
		Sale of jewelry in error—	
		Mirza S K	1,000
		Vehicle disposed of in error—	
		Multi-Line claims/State Farm	5,101
		Goods auctioned off in error by Customs officials—	
		Pilavdjan V	1,857
		Reimbursement for damage to employee's vehicle	
		at his residence—	
		Riendeau R	1,456
		Paintings seized and sold inadvertently—	
		Roberts D	4,743
		Settlement employee—Employer—	
		Steeve P D	10,000
		Goods inadvertently sold in auction—	
		Thuraisamy M	6,239
		Claims under \$1,000 (162)	29,952
			516,470
		Taxation	
		<i>Authority—Ministerial</i>	
		Compensation for harassment—	
		Leonard D	13,790
		Accident involving Crown vehicle—	
		State Farm Insurance Company	10,825
		Compensation for telephone number conflict—	
		Burton S	1,500
		Claims under \$1,000 (11)	1,261
			27,376
			543,846
		SECRETARY OF STATE	
		Department	
		EMPLOYMENT AND IMMIGRATION	
		IMMIGRATION PROGRAM	
		<i>Authority—Ministerial</i>	
		Accident involving a Crown vehicle—	
		Insurance Corporation of B C	1,336
		Compensation for loss of personal property—	
		Jaffar R	4,626
		Claims under \$1,000 (2)	732
			6,694

NATIONAL HEALTH AND WELFARE**Department****HEALTH PROGRAM***Authority—Ministerial***Accidents involving a Crown vehicle—**

Ashley G	34,500
Blaise MacDonald and Associates re:	
Planetta K	1,289
Fergusson G	10,014
La St-Maurice Insurance Company	1,251
Levine, Levene and Tadman in trust	
for Yaworsky E	50,000
Stuart D J	14,500
Wilson, Walker, Hochberg, Slopen	3,475
Compensation for loss of economic opportunity—	
Quinney (A & W Taxi Services)	42,500
Shared defence costs—	
Ontario Wheat Producer's Marketing Board	10,000
Claims under \$1,000 (5)	1,915
	169,444

NATIONAL REVENUE**Customs and Excise***Authority—Ministerial*

Settlement pursuant to the Human Rights	
Commission—	
Abel H	3,500
Fuyisawa M	24,977
Goods auctioned off in error—	
Bharwani J	2,190
Settlement for damages to an aircraft owned by their insured	
Knighthawk Express—	
British Aviation Group	46,740
Claim pursuant to the Human Rights	
Commission—	
Brown D M	31,970
Damage to a vehicle by a departmental employee—	
Bruhms A	57,000
Reimbursement for damages to a vehicle—	
Butt V	1,391
Loss of goods held in custody—	
Chau P	29,500

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
SOLICITOR GENERAL		Allstate Insurance Company	2,987
Correctional Service		Alberta Motor Association Insurance Company	1,231
<i>Authority—Ministerial</i>		Axa Assurance	2,453
Compensation for unlawful confinement—		Barnes P	1,095
Lietuvinkas S	1,200	Bishara M	2,710
Canadian Human Rights Commission		Bryan and Company	11,393
settlements—		Buff R	2,147
Antonio T	2,000	Burnaby City of	1,338
Zervos K	5,245	Bushfield W	1,457
Compensation for damages to reputation—		Cagnoni U	1,213
Dorst J	3,000	Canpbell & Cooper	1,494
Compensation for wrongful dismissal—		Canada West Insurance Company	5,459
Burley V	10,000	Canadian Group of Underwriters	12,183
Compensation for wrongful incarceration—		CAP CIE Assurance Gen	2,477
Jacques P	1,250	Carrother & MacDonnell in trust	2,000
Pineault G	1,200	Cooperators General Insurance	1,940
Compensation for injuries sustained—		Cooperators General Insurance	6,885
Heisler R	3,000	Coast Claims Service Limited Insurance	2,293
Bailey G	4,750	Commercial Union Canada	2,883
Forbes N	50,000	Commercial Union Canada	2,715
Yates K	4,000	Commercial Union Canada	2,916
Hanner D	5,000	Compagnie d'Assurance Guardian	1,000
Megaffin Higerty and Pesta	21,528	Continental Canada	1,392
Compensation for wrongful transfer—		Coquitlam District of	1,472
Winters A	3,051	Cox C D	5,000
Compensation for litigation costs—		Dams Lincoln Mercury Sales Limited	4,176
Robert C	1,424	Dominion Insurance Company	3,837
Richard P	1,503	Dominion of Canada Group	3,179
Dionne M	1,100	Dominion of Canada Group	1,118
Compensation for work related issues—		Duval N	3,603
Rudhardt K	29,063	Economical Mutual Insurance	1,962
Antonio T	19,788	Family Insurance Group	1,319
Canadian Life Assurance Company (Rudhardt K)	19,561	Family Insurance Group	3,192
Compensation for lost wages—		Field K	3,739
Branton C	2,500	Florek K J	4,156
Young L	2,500	Foster R	1,321
Terry F	2,500	Fralic W A	1,953
Mino L	2,500	Freemanaut	1,454
Settlement of motor vehicle accidents—		General Accident Assurance Company	2,396
Manitoba Public Insurance Company	1,714	General Accident Assurance Company	1,181
Fougere D	3,000	General Accident Indemnity Company	1,703
Jones M	1,286	General Accident Indemnity Company	1,391
Association Laurentienne Générale	1,091	General Accident Indemnity Company	3,002
Association Générale des Caisses Desjardins	4,380	Groupe Commerce Compagnie d'Assurance	1,072
La Guardian du Canada	2,245	Groupe Commerce Compagnie d'Assurance	1,634
Didhu D	7,000	Groupe Commerce Compagnie d'Assurance	2,584
Friesen E	1,818	Groupe Commerce Compagnie d'Assurance	1,025
Compensation for lost items—		Groupe Commerce Compagnie d'Assurance	1,691
Fullerton Agencies Limited	1,795	Guardian Insurance	1,331
Lyons	1,000	Gutierrez OM	1,157
Konstantinos C	3,000	Hartford Insurance Group	22,648
Claims under \$1,000 (512)	82,179	Hartford Insurance Group	1,352
	308,171	HB Group Management Ltd	2,048
National Parole Board		Heggenstaller K	1,200
<i>Authority—Treasury Board</i>		Hertz Corporation	8,803
Settlement of a claim out of court	75,000	Insurance Corporation of British Columbia	5,145
Royal Canadian Mounted Police		Insurance Corporation of British Columbia	1,478
<i>Authority—TB Minute 780720</i>		Insurance Corporation of British Columbia	3,388
Settlements for damages arising from vehicle		Insurance Corporation of British Columbia	8,623
accidents—		Insurance Corporation of British Columbia	1,513
Allain E	3,446	Insurance Corporation of British Columbia	1,202
Allianz Insurance Company	1,990	Insurance Corporation of British Columbia	1,561
Allstate Insurance Company	2,200	Insurance Corporation of British Columbia	1,135
Allstate Insurance Company	4,898	Insurance Corporation of British Columbia	1,830
		Insurance Corporation of British Columbia	1,215

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Insurance Corporation of British Columbia	1,656	Pacific Ice Company Ltd	1,234
Insurance Corporation of British Columbia	1,069	Packwood D J	1,503
Insurance Corporation of British Columbia	6,729	Parsons D E	1,560
Insurance Corporation of British Columbia	2,685	Pete's Custom Coachwork	1,382
Insurance Corporation of British Columbia	10,189	Pink MacDonald Harding in trust	2,694
Insurance Corporation of British Columbia	3,715	Polat O	4,018
Insurance Corporation of British Columbia	4,941	Precision Auto Centre	1,000
Insurance Corporation of British Columbia	3,085	Redding S	1,369
Insurance Corporation of British Columbia	1,476	Rodrigues J	1,200
Insurance Corporation of British Columbia	1,298	Royal Ford	1,287
Insurance Corporation of British Columbia	2,909	Royal Ford	1,025
Insurance Corporation of British Columbia	2,169	Royal Insurance Company of Canada	1,458
Insurance Corporation of British Columbia	4,402	Royal Insurance Company of Canada	2,273
Insurance Corporation of British Columbia	4,417	Royal Insurance Company of Canada	2,207
Insurance Corporation of British Columbia	1,550	Royal Insurance Company of Canada	1,778
Insurance Corporation of British Columbia	2,598	Saskatchewan Government Insurance	1,326
Insurance Corporation of British Columbia	2,271	Saskatchewan Government Insurance	3,211
Insurance Corporation of British Columbia	1,908	Saskatchewan Government Insurance	1,106
Insurance Corporation of British Columbia	1,306	Saskatchewan Government Insurance	5,456
Insurance Corporation of British Columbia	2,675	Saskatchewan Government Insurance	1,100
Insurance Corporation of British Columbia	7,325	Saskatchewan Government Insurance	2,058
Insurance Corporation of British Columbia	4,676	Saskatchewan Government Insurance	4,264
Insurance Corporation of British Columbia	1,135	Saskatchewan Government Insurance	3,819
Insurance Corporation of British Columbia	4,859	Saskatchewan Government Insurance	1,298
Insurance Corporation of British Columbia	1,048	Saskatchewan Government Insurance	4,500
Insurance Corporation of British Columbia	2,064	Saskatchewan Government Insurance	2,390
Insurance Corporation of British Columbia	1,482	Saskatchewan Government Insurance	1,993
Insurance Corporation of British Columbia	1,628	Shaw D T	1,605
Insurance Corporation of British Columbia	1,275	Sheppard R	1,000
Insurance Corporation of British Columbia	4,994	Sinyard J	1,601
Insurance Corporation of British Columbia	1,319	Société d'Assurance Nationale	3,672
Insurance Corporation of British Columbia	3,371	Stewart McKelvey Stirling Scales in trust	4,557
Insurance Corporation of British Columbia	1,308	Surrey District of	2,837
Insurance Corporation of British Columbia	1,103	Sutley D	6,110
Insurance Corporation of British Columbia	2,208	Swift Dattoo & Company in trust	4,650
Insurance Corporation of British Columbia	2,497	Toronto Transit Commission	6,754
Insurance Corporation of British Columbia	3,758	Traders General Insurance Company	6,761
Island Radiators & Auto Body	4,797	Tremblay Bois Mignault & Associates in trust	2,790
Jager Industries Incorporated	1,000	Van Der Weij M J	1,435
Johns Southward Glazier & Walton in trust	5,066	Warman G E	1,103
JP Collision Ltd	1,961	Wawanesa Mutual Insurance Company	2,922
Kam T T	2,268	Wawanesa Mutual Insurance Company	1,164
Kamloops City of	2,692	Wellington Insurance Corporation	1,048
Keirstead D	5,000	Zurich Canada	22,719
MacDougall M	2,432	Zurich Canada	1,514
MacLalek W	1,500	Settlements for personal injury, assault, unlawful arrest—	
MacKeil J	1,619	Abrams G W D in trust	4,000
MacLeod D	5,000	Alexander Leve in trust	25,065
Malterer E M	1,400	Beaubier & Plazier in trust	11,233
Manitoba Public Insurance Corporation	1,620	Beckers & Mathers in trust	12,500
Manitoba Public Insurance Corporation	2,783	Berge & Company in trust	16,970
Manitoba Public Insurance Corporation	1,174	Boyne Clarke in trust	5,000
Manitoba Public Insurance Corporation	2,422	Bratty P	1,250
Manitoba Public Insurance Corporation	3,357	Carruthers & MacDonell in trust	11,000
Manitoba Public Insurance Corporation	3,600	Chapman Riebeck in trust	25,000
Manitoba Public Insurance Corporation	1,439	Chipman Fraser Pink & Nickerson in trust	37,500
Manitoba Public Insurance Corporation	1,778	Clark & Company in trust	3,554
Manitoba Public Insurance Corporation	5,166	Clark Law Office	5,750
Manitoba Public Insurance Corporation	5,838	Clark Wilson in trust	1,933
Manitoba Public Insurance Corporation	5,026	Columbia Square Law Office	9,500
Millers Body Shop	2,198	Cox C D	63,982
North Vancouver City of	1,152	Davies K E in trust	31,635
North York Chevrolet Oldsmobile	10,966	Davis & Company in trust	50,000
Opertune Auto Clinic Ltd	3,079		

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Davis P	4,500	Settlements for damage or loss to property—	
D N MacIvor & Associates in trust	43,000	Anderson Anders & Bridget in trust	25,000
Doig Bailly McLean in trust	75,000	Area Maintenance & Building Construction Ltd	1,779
Dorman Baird Bernadino & Baker in trust	2,300	Department of Transportation and Communications	3,733
Doucette K D	3,000	Dominion of Canada General Insurance Company	1,809
Douglas Heinrichs Law Office in trust	9,000	External Affairs & International Trade Canada	5,500
Douglas Heinrichs Law Office in trust	7,500	Grant G	11,000
Dumoulin & Black in trust	11,000	Guphill M	4,500
Easton Facey & Hillier in trust	2,900	Insurance Corporation of British Columbia	1,264
Ewachnuik A T in trust	3,151	MacKenzie W O	1,375
Garton & Harris in trust	6,400	Murray K R	9,434
Garton & Harris in trust	21,177	Murray K R	6,828
Germain A W	2,125	Peterson Shields Galbraith & Hutchings in trust	13,000
Goldbeck D R	5,235	RCMP Curling	18,642
Goodwin & Mark in trust	3,000	Satellite Motel Limited	1,540
Goodwin & Mark in trust	58,692	Spence D	1,000
Handley J	3,000	Vancouver Lions Gate Travelodge	1,135
Hope Heinrich in trust	6,000	Settlements regarding employment—	
Hungerford Simon in trust	6,066	Clark A	143,000
Hunter C	10,000	Duarte M	25,000
Insurance Corporation of British Columbia	8,250	Gordon E	25,000
Jarvis & Goulet in trust	14,500	Osadchuk B	25,000
Lerner & Associates in trust	35,000	Settlements re Civil Litigation—	
Lojek Jones & Hudec in trust	1,795	Roy Yeoman Savoie Leblanc in trust	7,000
Lucas Bowker & White in trust	5,391	Taylor R in trust	100,000
Lucas Bowker & White in trust	4,156	Classified payment	40,000
Lucas Bowker & White in trust	19,269	Claims under \$1,000 (499)	141,783
MacDonald Boyle & Jeffrey in trust	6,000		2,277,847
MacLeod MacDougall Crane & Parkman in trust	9,000		2,661,018
Manuel Azevdo in trust	2,000		
Martin C in trust	10,006		
Ollosia C	1,019		
Ozon E R	60,000		
Packwood D J	8,000		
Pomfret J	4,500		
Potomak T A	2,500		
Poyner & Baxter in trust	5,000		
Ross & Company in trust	7,500		
Russell & Dumoulin in trust	15,000		
Russell & Dumoulin in trust	3,460		
Sands & Company in trust	21,250		
Scherillo B	10,855		
Schroeder & Pidgeon	2,200		
Shewchuk M M	33,000		
Shtabsky & Tussman in trust	45,000		
Singleton Urquhart & MacDonald in trust	8,000		
Snyder & Company	16,000		
Stamatinos Leland Koskie & Wellsch in trust	45,000		
Stark Christian Henderson in trust	5,250		
Stark Christian Henderson in trust	10,972		
Stilling Backmore Raven Hoem in trust	9,645		
Stone & Alexander in trust	1,500		
Suffredine Burch in trust	4,000		
Taylor McCaffrey in trust	15,161		
Tees Lloyd Clare & Kiddle in trust	2,500		
Thomas Dorfman & Sweatman in trust	1,500		
Tierney Stauffer in trust	15,000		
Tierney Stauffer in trust	9,750		
Town E P	2,500		
Vancouver School Board	1,557		
Walker Lacusta & Ross in trust	1,925		
Williams G M	35,000		
Workers Compensation	1,200		
Worthington Simm & David in trust	4,330		

SUPPLY AND SERVICES

Department

SUPPLY AND SERVICES

Authority—Ministerial

Compensation for loss of revenue because of an overdeduction of past service contribution—	
Braams Dr J	17,791
Settlement by the Department to a complaint filed to the Canadian Human Rights under Section 7 of the Act—	
Wilson M	1,000
	18,791

PUBLIC WORKS

SERVICES PROGRAM

Authority—Ministerial

Settlement of claim from accident—	
Gracha & Seohon V	275,000
Settlement of a claim between PWC and Canada Post Corporation for —	
Hoeg S	8,750
Tag Developments	90,000
Damages to personal property —	
Richard G	1,059
Axa Insurance for LaPrise J and Butler N	1,216
Canadian General Insurance for Carberry D	1,713
MacPhee Pontiac Buick GMC for Spellman G	1,198
Settlement of a claim as a result of an overflow of an important quantity of water—	
Club de Golf de Blainville	11,128
Settlement of a claim for executed works on Lot 2A	
Construction of Space Agency—	
CEGERCO Construction	35,000

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlement of a claim as a result of a closing lease—		TRANSPORT	
Pelletier A	3,350	Department	
Execution of labours unforeseen in plans and estimates		<i>Authority—Department of Justice</i>	
of Jean Attore—		Compensation due to flood damage to items	
Bergeron & Thibaut in fiducie	10,000	in storage—	
Cost of reservation cancellation—		Metropolitan Parking Inc	2,599
Auberge Godefroy	3,238	Damages to vehicle due to unsecured metal guard—	
Settlement of a claim from Const. Canamon due to the		The Missisquoi Insurance Company	3,768
construction of Ste-Flavie's seaport—		Damages to private vehicle due to lime	
Monenco Agra Inc.	600,000	deposit—	
Lease breaking and discharge for all claims		Astu M	2,886
and lawsuits—		Dupont Canada Inc	2,002
Le Musée des sciences naturelles de Québec	143,000	Prem S J	1,035
Compensation paid for a clothing damage claim resulting		Riley E	1,036
from construction at R.C.M.P. HQ canteen—		Saiyed N	1,006
R.C.M.P. Headquarters canteen	1,143	Compensation for damage to vehicle due to	
Settlement of a property and equipment damage claim		malfunction of gate arm—	
resulting from a break-in and theft—		Connors Eastown Chevrolet Oldsmobile Ltd	1,027
Beament Green Dust in trust	1,000	Damages to private vehicle due to concrete work in	
Compensation paid for a personal injury at the		parking lot—	
post office in Arnprior—		Walker R J	3,358
Canada Post Corporation	16,000	Compensation due to an accident involving a	
Damage claim due to a vehicle accident—		Crown vehicle—	
La Capitale Compagnie	1,580	Alexopoulos S	1,835
Clark J S	1,603	Assurances Générales des Caisses	1,020
Gibbons D	5,564	Leclaire A	1,029
Koros J	1,614	Meers W	1,482
St-Denis R	1,464	Richards D	1,397
Unifund Assurance company	3,425	Compensation for damages due to accident involving	
Settlement of claims for personal injury—		small aircraft—	
Rusk M	1,250	Cooper A G	12,602
Hawly M	5,627	Compensation for personal injuries as a result	
Settlement of a complaint— <i>Canadian</i>		of a fall—	
<i>Human Rights Act</i> —		Meade T	8,571
Coffey C	20,000	Walthorn M	12,500
Settlement of a claim as the result of a motor vehicle		Wilson I	1,391
accident involving a Crown owned vehicle—		Young K C	20,000
The Manitoba Public Insurance Company	1,383	Compensation for personal injuries due to	
Insurance Corporation of British Columbia		Transport Canada employee negligence—	
(two claims)	2,963	Hygaard M	5,187
Claims under \$1,000 (45)	12,247	Compensation for personal injuries as a result of	
	1,261,515	a vehicle accident—	
REAL PROPERTY PROGRAM		Balmer E	6,000
<i>Authority—Ministerial</i>		Voroney B	1,475
Settlement of a claim between ORC Investments		<i>Authority — Ministerial</i>	
Limited and PWC—		Accidents involving a Crown vehicle—	
Port Hawkesbury Litigation for ORC Investments Ltd.	30,000	Allstate Insurance Company of Canada	10,841
Compensation paid for a personal injury		Budget Rent-a-car	1,115
on Elgin Street, Ottawa—		Bulmer D	1,010
Lang, Michener in trust	3,500	Canadian Airlines	2,794
Settlement paid for a personal injury and damage		Cape Breton Service Ltd	2,287
of a vehicle—		Compagnie D'Assurance La Sécurité Nationale	4,541
McGovern, Roine, in trust	15,000	Co-operators Insurance Co	2,894
Settlement as a result of claim for personal damages—		Eastern Building Centre	1,112
Stanley G. Turner in trust	20,000	Holt W	19,000
Claims under \$1,000 (9)	1,965	Insurance Corporation of British Columbia	3,098
	70,465	Mironenko A	1,508
	1,350,771	Mostarah F & M	9,000
		Parmar S	1,928
		Rizzetto J	4,000
		Zhegniew J	188,462

Payments of claims against the Crown—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for repairs to private vehicle as a result of an accident—		Compensation for damages to building caused by a Crown vehicle—	
DeSantis L	1,969	O D Holdings Limited	1,298
Compensation for damages to aircraft cables involving Crown vehicle—		Compensation for medical services due to an accident—	
Northwest Airlines Inc	1,183	Manitoba Health Services	1,109
Compensation for stolen vehicle at Mirabel Airport—		Claims under \$1,000 (72)	27,848
La SSQ Société D'Assurances Générales Inc	1,305		442,504
Compensation for personal injuries as a result of a fall—		TREASURY BOARD	
Henry G	5,525	Department	
MacAleer N	6,000	CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM	
Compensation for damages to fishing vessel—		Authority—Ministerial	
Reyno G	2,165	Claim under \$1,000 (1)	351
Compensation for loss of business and air carrier license—		VETERANS AFFAIRS	
Turner F	15,000	Department	
Compensation due to resolution of harassment complaint—		VETERANS AFFAIRS PROGRAM	
Name withheld ⁽¹⁾	8,500	Authority—Ministerial	
Name withheld ⁽¹⁾	11,880	Payment of settlement under the <i>Canadian</i> <i>Human Rights Act</i> —	
Payments of compensation under the <i>Canadian</i> <i>Human Rights Act</i> —		Name withheld ⁽¹⁾	18,000
Name withheld ⁽¹⁾	10,000	Claims under \$1,000 (2)	532
Compensation for damages to speedboat caused by icebreaker—			18,532
Kerrivan C	1,926	Total	15,406,227

⁽¹⁾ Name withheld in accordance with terms of settlement.

Ex gratia payments

This statement provides, by ministry and program, details for all ex gratia payments of \$100 or over. Payments of less than \$100 are reported as one amount at the end of each program, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received.

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE			
Department		Friesen, Frank	3,549
AGRI-FOOD PROGRAM		Gerski, Marjorie Lois	9,981
<i>Authority—Ministerial</i>		Goosen, Louise	5,810
Compensation for damage to clothing while employees		Hacult, Benoit A	6,000
on duty—		Hagyard, Kenneth Ralph	4,079
Brazeau G	143	Hambley, Russell	2,445
Campbell S	102	Hofer, John	12,691
Dube C	150	Hook & Smith in trust	6,195
Compensation for destruction of prescription glasses during		Hook & Smith in trust	6,195
regular duties—		Hook & Smith in trust	6,382
Comtois S	261	Johnson, Edward	951
Moreau P	264	Johnston, Stuart Craig	3,475
Compensation for legal fees and out of court settlement		Kannagieser, Edgar	1,367
costs to resolve legal action—		Knutt, Herbert Gilbert	20,275
Lowry B	23,330	Kraft, Kenneth	4,501
Compensation for destruction of shirt, pants and shoes by a		Laudin, A	5,637
caustic splash incident—		Lubyk, Raymond	3,695
Armstrong R A	122	Lynch, Dennis	34,559
Guy L D	152	Markert, Gauin	4,716
Compensation for relocation cost incurred in excess		Miltown Hutterian	16,136
of policy coverage because of erroneous		Neufield, Tom & John	3,334
information communicated—		Oliver, Donald	3,769
Carberry R	385	Pattison, F	2,700
Compensation for the loss of income while under unjustifiable		Pickering, Norman	5,092
suspension from duties—		Pohr, Fred	893
Epp P	5,067	Proctor, Alan	812
To reimburse employees for additional family related		Qually, Donald A	3,356
expenses due to a work assignment in the		Rausch, Henry	5,642
United States on the Midwest Food		Rausch, Ronald	4,487
Rehabilitation Efforts—		Reinsch, Larry	2,831
Fedeniuk S	726	Reznik, Henry	3,500
Giddings A	771	Rondeau, Roland	1,683
Hunchak E	791	Rondeau, Urbain	1,799
Melville J	611	Saranaga, Robert	3,547
Morrison W	640	Schnewwl, Clarence & Kolynn	22,878
Shepherd G	615	Spruce Lake Farms	15,848
Stevenson R	803	Stranden, Neil	2,313
Reimbursement for lost telephone pagers—		VandeKerckhove, Lorne	1,759
Cantel Paging	200		
Reimbursement for personal clothing items lost		<i>Authority—TB Minute 820586</i>	
in barn fire—		Compensation to producers in New Brunswick for losses	
Schuppli C	435	incurred as a result of unjustifiable detention of seed lots	
Reimbursement for bicycle lost in barn		by the United State Department of Agriculture—	
fire—		Bubar P & Sons	5,374
Scott T	703	Givscud M Co Ltd	6,562
To cover insurance deductible for damages as a		Pelkey A	6,821
result of accident using private vehicle on		Pirie Potato Co Ltd	7,058
government business—		Pray A	20,684
Doerksen R	500	Savage Farms Ltd	20,132
Settlement in the matter of-Econ Consulting, Memo		Toner C & C	32,216
and Prostar—		Toner J T & Sons Ltd	83,377
Cooper, William	4,038	Payments under \$100 (9)	428
Daoust, Richard	2,976		510,888
D'Hoore, George	3,070		
Drul, Wayne	14,871	GRAINS AND OILSEEDS PROGRAM	
Durand, Luk L	8,356	<i>Authority—Ministerial</i>	
Fannystelle farms	5,555	Compensation for the reimbursement of expenses incurred as a	
Ferre Freres Ltée	4,881	result of a dental injury while on duty travel—	
Finnisson, Colin W	2,836	Badani B	1,479

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Payment under \$100 (1)	60	Ishihara M	21,000
	1,539	Katatsu K	21,000
	512,427	Katatsu T	21,000
		Kawaguchi R K	21,000
ATLANTIC CANADA OPPORTUNITIES		Longfield M E E	21,000
AGENCY		Mitsushio I	21,000
Department		Momose K T	21,000
<i>Authority—Department of Justice</i>		Monroe P C	21,000
Payment under \$100 (1)	50	Murata The Estate of K	21,000
		Nakata F	21,000
COMMUNICATIONS		Nishibata T T	21,000
Department		Nishimura H S	21,000
COMMUNICATIONS		Okada P H L	21,000
<i>Authority—Ministerial</i>		Shigematsu The Estate of T	21,000
Compensation for damages to employee's vehicle—		Shimamori K	21,000
Wallace M	297	Skerrett N	21,000
Payments under \$100 (2)	136	Suzuki M	21,000
	433	Tahara The Estate of T	21,000
		Takahashi K P	21,000
ENVIRONMENT		Taniyama I	21,000
PARKS PROGRAM		Ubukata R Z	21,000
<i>Authority—Ministerial</i>		Umeno R N	21,000
Compensation for employee's loss of lenses—		Yasuda The Estate of H	21,000
Murray J	152		609,000
Compensation for loss of luggage while on government		SECRETARY OF STATE	
travel—		CORPORATE SERVICES	
Robinson C	178	<i>Authority—Ministerial</i>	
Compensation for property tax arrears as a result of a legal		Compensation for expenses incurred by employer—	
dispute—		Coderre M	6,535
Rural municipality of Old Post	2,392		
Compensation for broken window of vehicle—		Canadian Radio-television and Telecommunications	
Grath D	333	Commission	
Compensation for boat accident—		<i>Authority—Ministerial</i>	
Penny L	114	Damage to an article of clothing—	
Compensation for paint on vehicle—		Durocher A	136
Royal Insurance	244		
Compensation to provide a payment in return for full and		National Archives of Canada	
final release of logging interests in Wood Buffalo		<i>Authority—PC 1991-8/1695 and Ministerial</i>	
National Park—		Compensation for damaged personal belongings—	
Canfor/Daishowa	2,500,000	Awad P	270
Compensation for injuries as a result of a fall at		D'Aoust J	200
Long Island Lock Station—		Galarneau S	244
Chodikofs D & R	7,000	Lavoie M	103
Payment under \$100 (1)	50	Newman S	150
	2,510,463	Palmer C	240
		Smith D	120
		Payments under \$100 (5)	330
			1,657
MULTICULTURALISM AND CITIZENSHIP			
JAPANESE REDRESS		National Battlefields Commission	
PROGRAM		<i>Authority—TB 817354</i>	
<i>Authority—PC 1988-89/2552</i>		As a result of an amendment to the 1980 Regulation	
Whereas, during and after World War II, persons		governing grants to municipalities, the National	
of Japanese ancestry in Canada were subjected to,		Battlefields Commission is authorized to make	
on a systematic basis, discriminatory actions		ex gratia payments totalling \$2.4 million to these	
taken by the Government of Canada under the <i>War</i>		municipalities over a period of four years from	
<i>Measures Act</i> , the <i>National Emergency</i>		1992-93 to cover grants that might have been	
<i>Transitional Power Act</i> , 1945 and other		made during the period from 1985—	
related transitional legislation solely because		Quebec City	2,385,453
of their race; the Government of Canada has		Sillery	7,096
offered \$21,000 to any person of			2,392,549
Japanese ancestry who suffered			
from such actions—		National Library	
Beskal C A	21,000	<i>Authority—PC 1991-8/1695 and Ministerial</i>	
Broomfield B A	21,000	Compensation for damaged clothing—	
Edamura L S	21,000	Payment under \$100 (1)	65
Haraga S M	21,000		
Ibaraki I S	21,000		
Imoo N	21,000		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Public Service Commission		Compensation for bias on retirement as a result of a grievance—	
<i>Authority—Ministerial</i>		Nixon Carol Ann	115
Payments under \$100 (4)	103	Compensation for damage to coat—	
	11,200	Bergeron B	225
EMPLOYMENT AND IMMIGRATION		Refund of Unemployment Insurance overpayment—	
Department/Commission		Ayers A	242
CORPORATE MANAGEMENT AND SERVICES PROGRAM		Bell M	280
<i>Authority—Ministerial</i>		Bennett P	267
Damage to personal property while performing duties—		Blackburn S	163
Martret M	150	Blackburn W	711
Employment ended improperly—		Boyce B	140
Thal Mike	20,000	Brooks S	395
Replace damaged trousers—		Burnside C	592
McKiel Greg	229	Butters R	549
Repair damaged trousers—		Chapman E	289
Ducharme Joffre	102	Coldre P	488
Payments under \$100 (9)	406	Cox D	112
	20,887	Cronin M	279
EMPLOYMENT AND INSURANCE PROGRAM		Currie D	259
<i>Authority—Ministerial</i>		Currie D	231
Damage to personal property while performing duties—		Doksansky M	300
Briffett W	243	Dorey E	257
Damage to employee vehicle by irate client—		Downie B	270
Eveleigh M	161	Duits E	255
Suit replacement—		Elliot P	215
Macdonald Robert	450	Fyfe R	250
Maternity benefits—		Grant-Hose D	469
Floyd Cynthia	6,530	Gummer E	150
Gasper Kelly	3,000	Hackett D	277
Gladwell Laura	4,000	Hawton C	295
Horsnall Susan	4,000	Heintzman M	246
Adoption related benefits—		Henson L	309
Dumas Jocelyne	1,500	Heslip F	251
Financial assistance as a result of misappropriation—		Hindle D	352
CADC Côte nord	47,601	Jonker S	250
Friendly settlement of a complaint as a result of erroneous informations provided—		Klinck V	291
Fortin Germain	14,404	Lequyere G	153
Hart Norman	4,000	Lock P	287
Michaud Rodrigue	14,392	Longmire E	279
Friendly settlement of a complaint under the Human Rights—		MacGillvray C	131
Nadeau Madeleine	5,000	Marshall F	540
Compensation for expenses incurred in pursuing her redress for wrongful dismissal—		Mastrangelo M	299
Brown C	4,500	Maxwell, D	296
Compensation for computers purchased for CEC training program		McDonald L	552
Compatible Computers	4,485	McLeod K	100
Compensation to youth project to cover—		McNabb S	542
A Must For Youth Project	30,072	Mew E	273
Financial help as a result of the United Way funds theft—		Minor C	116
Centraide	475	Mustard M	628
Damage to personal item—		Pabst A	331
Lacroix Joanne	242	Pabst S	119
Rajotte D	144	Princie J	125
Friendly settlement of a complaint as a result of erroneous informations provided—		Prine D	432
Huynh Van	1,587	Reiger V	536
		Resmer S	249
		Ring B	251
		Robinson D W	125
		Rolling S	255
		Schell K	273
		Schiller A	305
		Shippis B	534
		Smith C	525

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Stuckless M	162	EXTERNAL AFFAIRS	
Tymchuk C	233	Department	
Vance K	492	CANADIAN INTERESTS ABROAD	
Compensation for costs incurred with respect		PROGRAM	
to Work Sharing Agreement—		<i>Authority—Ministerial</i>	
Vas-Cath Inc	3,700	Compensation for loss of personal effects due	
Compensation for legal fees—		to the Zaire Crisis in 1991—	
Dundurn Community Legal Services	350	Blagdon M	1,693
Compensation for ice rental—		Reimbursement for a suit damaged while on duty—	
Humber Highland Curling Club	368	Dore L	470
Compensation for tuition fee and books—		Reimbursement for the loss of funds due to the	
(a decision by the Appeals Directorate)—		devaluation of the old Kuwaiti Dinars—	
Dalton S	1,420	Farah M	740
Disappearance of personal effects—		Reimbursement due to equipment failure which resulted in	
Hoffman K	350	loss of perishable food—	
Compensation for broken glasses—		Gardner Merchant Food Service Inc	1,929
Ruggiers A	200	Reimbursement for loss of personal effects—	
Compensation for damaged equipment—		Martin B	1,788
Sarkodie A	225	Reimbursement for special education expenditures	
Compensation for torn clothing—		due to delay in assignment—	
Sharpe BJ	112	McNee J	480
Payments under \$100 (25)	1,247	Reimbursement for shoes damaged while on duty—	
	173,675	Mezzanotte R	227
	194,562	Reimbursement for car rental du to delay	
		in assignment—	
ENERGY, MINES AND RESOURCES		Normandeau M	979
Department		Reimbursement for dental expense due to inadequate	
ENERGY, MINES AND RESOURCES		treatment while in Damascus—	
<i>Authority—Ministerial</i>		Orr R	1,138
Payment under \$100 (1)	96	Reimbursement for special education expenditures—	
FORESTRY		Thompson C	9,775
<i>Authority—Ministerial</i>		Reimbursement for damage to personal automobile	
Compensation for clothing while working on		due to malfunction of automatic door—	
scientific equipment—		Walsh S	117
Waterman G	200	Payments under \$100 (2)	157
	296		19,493
ENVIRONMENT		Canadian International Development Agency	
Department		<i>Authority—PC 1991-8/1695 and Ministerial</i>	
ADMINISTRATION PROGRAM		Compensation for a coat and a pair of gloves	
<i>Authority—Ministerial</i>		stolen while on official travel—	
Compensation resulting from a complaint to the PSC appeals		Valentine K	225
and Investigation Branch—		Compensation to GEC ALSTHOM (MIL) for funds wrongly	
Healy P	1,500	deducted by Tana and Athi Rivers Development	
Payments under \$100 (3)	69	Authority (TARDA) from their contract KE100 with	
	1,569	CIDA project 524/10946-Kiambere Hydroelectric Dam—	
ENVIRONMENTAL SERVICES PROGRAM		GEC Alsthom	122,076
<i>Authority—Ministerial</i>		Payments under \$100 (2)	97
Theft personal items while on travel status—			122,398
Cheng D	198		141,891
Adams J	280	FINANCE	
Compensation for loss of personal articles—		Department	
Walker EH	555	FINANCIAL AND ECONOMIC POLICIES	
Compensation of loss of personal effects on		PROGRAM	
private charters—		<i>Authority—Ministerial</i>	
Sadowski L	400	Reimbursement of expenses related to moving from	
Senicki L	760	Canada to England to assume responsibilities	
Compensation for damaged clothing—		as Director of the European Bank for	
Hilchie R M	117	Reconstruction and Development—	
Leger G	100	Coleman J	3,000
Payment under \$100 (1)	70		
	2,480		
	4,049		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlement in lieu of notice for termination from both the European Bank for Reconstruction and Development and the Department of Finance including consideration for family separation and costs related to his return to Canada—		Reimbursement of legal fees—	
McCutchan D	375,000	Aitkens B	10,000
Compensation on termination from the Public Service of Canada—		Compensation for loss of library book—	
Parkins R	8,000	Brizinski P	100
Reimbursement of benefit expenses—			761,429
Sevigny D	2,444	NORTHERN AFFAIRS PROGRAM	
Payment under \$100 (1)	38	Authority—Ministerial	
Authority—TB 820322		Payments under \$100 (3)	223
Settlement in lieu of notice for termination from the International Bank for Reconstruction and Development in Washington including reimbursement of expenses related to the sale of property and relocation to Canada—			761,652
Potter F	331,610	INDUSTRY, SCIENCE AND TECHNOLOGY	
	720,092	Department	
Auditor General		INDUSTRY, SCIENCE AND TECHNOLOGY	
Authority—PC 1991-8/1695		Authority—Ministerial	
Compensation for destruction of prescription glasses while on audit assignment—		Compensation for broken glasses—	
Charron J	200	Farysey D	173
Compensation for return of materials—		Payments under \$100 (2)	126
Whitnall L P	750		299
Compensation for the theft of personal items—		CONSUMER AND CORPORATE AFFAIRS	
Brisebois R	100	Authority—Ministerial	
Michaud C	200	Compensation for damage to power tool—	
	1,250	Boylan R	112
	721,342	Compensation for an employee stolen typewriter—	
FISHERIES AND OCEANS		Alexander J	212
Department		Compensation for damages to an employee's suit that occurred on the premises of the Office of the Superintendent—	
Authority—Ministerial		Sutherland-Brown R	107
Compensation for loss of personnel effects while performing duties—		Compensation for erroneously provided information payment to Singer Keyfetz in trust—	
Corriveau J	724	Telinformatic Inc.	1,000
Compensation for damage to clothing while performing duties—		Compensation for erroneously provided information payment to K. Wolfson in trust—	
Stone M	113	Wolfson K	500
Compensation for personal items destroyed in a fire on board FPV 20A1153—		Compensation for the lost of a boat for which Consumer and Corporate Affairs was responsible for the moving—	
Sampson D A	288	Klinger W	1,700
Spears A	647	Compensation for an employee stolen money while on travel status—	
Compensation for eyeglasses broken when a sled was overturned into a crack in the ice during the field season—		McQuaig W	128
Seapaul R	154	Payments under \$100 (6)	200
Payment under \$100 (1)	46		3,959
	1,972	Canadian Space Agency	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		Authority—Ministerial	
Department		Compensation for leaving—	
INDIAN AND INUIT AFFAIRS PROGRAM		Ouellette J	51,500
Authority—Ministerial		National Research Council	
Payment for reasonable costs demonstrated to have been incurred in negotiating its specific claim—		Authority—Ministerial	
Tobique Indian Band	750,000	Payment under \$100 (1)	57
Compensation for loss of personal effects when the departmental vehicle was broken into while on travel status—		Statistics Canada	
Desmoulin C	726	Authority—Ministerial	
Diabo M	603	Compensation for clothing damaged during course of regular office duties —	
		Armstrong G	102
		Clermont Y	100
		Young G	136
		Compensation for loss of personal effects while on travel status in Spain —	
		Prigley B	686
		Compensation for loss of personal effects while on travel status in United States —	
		Prigley B	200

10.20 PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA PAYMENTS AND COURT AWARDS

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
HEALTH PROGRAM		PRIVY COUNCIL	
<i>Authority—1974/1946 and Ministerial</i>		Department	
Damage to personal effects while on duty—		<i>Authority—Ministerial</i>	
Lynn G	357	Compensation for lost briefcase and property—	
Shone N	500	Therrien P	184
Stachowiak J	200	Compensation for damaged clothing while on duty—	
<i>Authority—PC 1990-4/872</i>		Goddard J	200
Compensation to persons infected		Sled J	146
HIV virus through blood or blood products in Canada and to the Canadian thalidomide victims	29,010,000	Compensation for lost clothing while travelling abroad—	
Payments under \$100 (2)	113	Palmer A	375
	29,011,170	Payments to an employee's superannuation account in compensation for loss of previous pensionable service due to change in employment—	
SOCIAL PROGRAM		Poulin M-P	30,399
Payment under \$100 (1)	51	Payment under \$100 (1)	17
	29,016,616	<i>Authority—PC 1994-520</i>	
NATIONAL REVENUE		Payments made to assist in the payment of costs incurred by intervenors to the Commission of Inquiry on the Blood System in Canada—	
Customs and Excise		Blake, Cassels & Graydon	26,688
<i>Authority—Ministerial</i>		Buchanan, Derrick and Ring	26,072
Compensation for counselling services to an employee while involved in job related activities—		Elliott, Rodrigues and Daffern	61,617
Family Enrichment and Counselling Services Incorporated	420	Gignac, Suttis	29,317
Compensation for the suffering of minor injuries as well as personal damages on the part of an employee—		Graham F Pinos QC	29,403
Bratina L	157	Kapport, Selnes, Klimm and Brown	49,045
Compensation for the repairs of a vehicle—		Kenneth Arenson	82,741
Extence S A	122	Marchand, Magnan/Melançon, Forget	15,506
Payments under \$100 (9)	340	Pierre R Lavigne	20,252
	1,039		371,962
Taxation		Canadian Centre for Management Development	
<i>Authority—PC 1981-8/1695</i>		<i>Authority—Ministerial</i>	
Theft of personal items from office—		Compensation for repair of dentures—	
Antoine L	762	Millette G	350
Ferguson G	224	Payments under \$100 (4)	168
Compensation for broken eyeglasses and other items—			518
Martyn J	159	Canadian Transportation Accident Investigation and Safety Board	
Soke R	384	<i>Authority—Ministerial</i>	
Compensation for pension buy-back costs incurred due to delay—		Payments under \$100 (2)	106
Clement M	113	Chief Electoral Officer	
Compensation for insurance deductible—		<i>Authority—Ministerial</i>	
Chase R	100	Compensation for personal effects which were required for the performance of duties and were stolen from the office of Returning Officer of Rosemont—	
Kam K	149	Damiani O	2,413
Kandulski K	100		374,999
Compensation for damages to personal clothing—		SECRETARY OF STATE	
Charet R	233	Department	
Fullerton T	160	EMPLOYMENT AND IMMIGRATION	
Lapp N J	195	IMMIGRATION PROGRAM	
Lawson G	107	<i>Authority—Ministerial</i>	
Robart M	154	Compensation for loss of personal property—	
Compensation for travel claim—		Johnson I	270
Pinula M	1,009	Compensation for injuries and damages as a result of a motor vehicle accident—	
Compensation for interest paid on loan—		Sipple G	12,500
Wilkie Kushner A	138		
Payments under \$100 (86)	3,599		
	7,586		
	8,625		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Payments under \$100 (6)	173	Ell RW	110
	12,943	Fraser WS	221
Immigration and Refugee Board of Canada		Gratton LF	132
<i>Authority—Ministerial</i>		Gray TS	124
Payments under \$100 (4)	230	Nixon J	234
	13,173	Prejet JM	221
		Russell	208
		Stephenson SE	140
		Woodfine TS	220
		Zanin VL	119
SOLICITOR GENERAL		Compensation for damage to personal clothing—	
Correctional Service		Affleck BA	1,016
<i>Authority—Ministerial</i>		Bertaldo B	200
Compensation for theft of a contractors vehicle—		Borovsky AA	1,030
Palmer K	2,882	Brecknell	210
Compensation for vandalism to contractors equipment—		Cavey IA	100
Frontier Corporation	449	Chlow JH	1,166
Recognition of service prior to employment—		Dore JC	600
Brant	2,000	Drouin JSG	124
Compensation for loss of cattle—		Eidet DA	545
Sutherland G and L	5,000	Hagarty GGS	453
Compensation for lost inmate effects—		Healy J	139
Copeland D	268	Leblanc G	150
Compensation for employee's personal effects lost or damaged while on duty—		Leclair MD	139
Bouchard	100	Legge K	223
Boulais L	449	Macphee RG	134
Brown	103	Mottard M	207
Bruyere	217	Rudo ADJ	135
Claude A	315	Somers R	280
Currie S	200	Winter HR	428
Elkey	100	Yen Y	120
Howes	150	Compensation for damage to or loss of watch—	
Jackson G	439	Fournel JPG	175
Jones J	112	Jacobs LR	136
Kline J	220	Peck GG	210
Lavoie B	120	Reynolds WL	118
Macleod R	638	Tata JN	171
McGlynn	236	Compensation for damage to or loss of personal property—	
McKenzie	150	Bergerman L	471
Meire	758	Caolette P	557
Nedila	234	Clement R	299
O'Neil S	283	Dalton MI	556
Oullette A	168	Davis RB	180
Poulin P	150	Dhiona D	150
Rawlyk	125	Dunning K	556
Senecal L	120	Edwardson JW	308
Shelley R	107	Fort Simpson Housing Corporation	121
Simard M	348	Isabelle C	145
Salvador	120	Jaffray K	562
St-Laurent R	248	Jerritt V	131
Touchette J	247	Pare JA	231
Vachon P	270	Parent F	1,929
Vis	232	Richer JJA	236
Payments under \$100 (32)	1,700	Roussy M	1,386
	19,258	Schendel D	500
		Stewart HS	113
Royal Canadian Mounted Police		Walstrom SR	106
<i>Authority—PC 1991-8/1695</i>		Wilganoski Construction	426
Compensation for loss of or damage to eyeglasses—		Young JJ	150
Aban JJR	147	Zenuik TA	280
Bourque GMV	397	Compensation for loss of equipment—	
Brink D	171	Bell Mobility Paging	300
Burrell CC	100	Bell Mobility Paging	300
Cantafio JA	220	Bell Mobility Paging	300
Demko A	278		
Desy JSB	100		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Bell Mobility Paging	300	D&D Renovations	220
Bell Mobility Paging	300	Delta	794
Bell Mobility Paging	300	Eastern Insulation and Renovation	391
Bell Mobility Paging	300	Farmer M	10,000
Cantel Paging	193	Foote JC	125
Compensation subsequent to a grievance on payment of interest on legal fees—		Fort McPherson Housing Association	239
Nadeau D	401	Garau M	160
Compensation for damage to vehicles—		Hand H	400
Asquith Town of	725	Harbour Towers Hotel	190
Caron D	629	Hart A	1,103
Chutter J	374	James A	560
Cooperators General Insurance	507	Pacific Prehung Doors Ltd	342
Corner JHR	203	Roy G	162
Corriveau MD	434	Savin Canada Ltd	552
Digman J	353	Schultz TW	132
Dupuis J	1,061	Stursberg RK	405
Ethier R	1,518	Third Street Holdings Ltd	268
Fehr C	1,200	Wornchak AM	191
Fontaine et associés en fiducie	1,443	Young S	205
Gagnon EL	797	Compensation due to out of court settlement—	
General Accident Indemnity	1,574	Genier, Perras, Pilotte in trust	50,000
Greene JB	1,531	Compensation for ambulance service—	
Greene JB	1,125	Haughen K	145
Kikoak B	250	Payments under \$100 (149)	8,169
Lawlor MA	647		152,753
Layman B	548		172,011
Macintyre H	145		
Mailloux P	473		
McGibbon Industries	564		
McGregor L	1,500		
Minister of Finance and Corporate Relations	1,376		
Minister of Finance and Corporate Relations	336		
Needham DP	142		
Noorali A	622		
Notenboom C	500		
Ouston SR	158		
Parent R	443		
Personal Insurance Company	1,322		
Poulin GL	238		
Prudentielle d'Angleterre	1,068		
Prudentielle d'Angleterre	146		
Quirion P	860		
Rochon G	8,570		
Royal Insurance	4,754		
Royal Insurance	4,883		
Simard JPP	185		
Simcoe Erie Group	797		
Siscoe and Savoie in trust	3,800		
St Maurice Insurance Company	2,338		
Thompson DC	250		
Whelan M	668		
Wright J	226		
Compensation for damage to airplane—			
L Care Services Ltd	1,200		
Compensation for damage to or loss of real property—			
Action Glass	105		
Angus Miller Ltd	673		
Beaver Lumber	166		
Cameron WE	235		
Capital City Construction	300		
Crowe SM	600		

SUPPLY AND SERVICES**Department****SUPPLY AND SERVICES***Authority—Ministerial*Compensation for clothing damaged during the
performance of duties—Rothwell I 348 |

Compensation for losses of personal effects—

Belliard M 282 |

Payments under \$100 (2) 135 |

765 |

PUBLIC WORKS

SERVICES PROGRAM

Authority—Ministerial

Settlement of a claim without prejudice—

Island General Cleaning 6,377 |

Payment to International Women's Day
Organization—

International Women's Day Organization 100 |

Replacing of broken glasses during a fall—

Charette-Richard M 300 |

Compensation for replacing a truck's broken
window—

Groupe Commerce compagnie d'assurance 527 |

Compensation to replace a golden ring—

Vincent D 462 |

Indemnification related to cloison bail—

Tardif-Montpellier G 450 |

Compensation for the loss of a hearing aid during work—

Mazhar J 418 |

Compensation for revenues lost by businesses affected
by security lock down during Vancouver Summit
(April 3 and 4, 1993)—

Citicom Inc. 8,902 |

International Collections Boutiques Ltd. 3,018 |

PAYMENTS OF CLAIMS AGAINST THE CROWN,
EX GRATIA PAYMENTS, COURT AWARDS 10 . 23

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Restaurant Suntry (Vancouver) Ltd.	3,337	Curran E.	248
Starboard theatres Ltd.	10,895	Fleming T.	151
The Prow Restaurant Ltd.	6,900	Imbleau G.	104
Compensation for medical expenses incurred by claimant after falling and breaking wrist at Sinclair Center, Vancouver, BC—		Laplante S.	172
Murie M E.	780	Leblanc R.	165
Compensation for damage incurred to claimant's vehicle while parked in federally owned parkade at Harry Hays Building, Calgary, Alta—		St Pierre P.	107
Poul K.	586	Woods M.	225
Payments under \$100 (2)	108	Compensation for damage to fishing nets—	
	43,160	Nguyen D.	480
		Olson K.	1,250
REAL PROPERTY PROGRAM		Compensation for damage to boat that hit timber crib—	
<i>Authority—Ministerial</i>		Somers R.	500
Settlement of a lease dispute at 240 Sparks Street, Ottawa—		Wellington Insurance Company.	3,164
Growling, Strathy & Henderson In Trust.	17,680	Compensation re salvage claims for buoys—	
	61,605	Doucette A P.	200
		Hall R.	200
		Compensation for trauma caused by accident re crown vehicle —	
TRANSPORT		Zbegniew J.	550
Department		Compensation for water damage at Sept-Iles—	
<i>Authority—PC 1991-8/1695 and Ministerial</i>		Location D' Autos BC Inc.	509
Compensation for the loss of personal items while on duty—		Location D' Autos Corossol Inc.	215
Bernier J.	394	Sept-Iles Toyota Inc.	624
Brouillard P.	100	Compensation re taxable benefits on motor vehicles—	
Bullen F.	284	Anderson W.	1,607
Casa J.	216	Armstrong D.	985
Faiman B.	200	Comeau J L.	1,551
Lavak P S.	152	Contant P.	1,368
Lovejoy S.	495	Granery J.	1,217
MacKay C.	180	Harris R.	588
Maring C.	109	Keary M.	1,059
Morency A.	173	Marinier P.	1,871
Reid A.	260	McAinh P.	1,274
Rosolowski M.	342	Mortimer N.	1,051
Scaboyer J.	125	Wallis R.	1,379
Trottier C.	100	Woolford J.	1,305
Compensation for damage to Corporate Property— Ontario Hydro.	21,632	Compensation for relocation expenses—	
Compensation for loss of eyeglasses while on duty—		Hanson C.	5,867
Peach R.	110	Compensation for insurance deductible re car accident—	
Compensation for damage to public vehicles—		Attfield P A.	100
Colp S.	400	Compensation for cancellation of lease—	
Legge G W.	419	Aeropro Quebec.	351,608
McDonald A.	500	Payments under \$100 (21)	900
Midtown Automotive.	636		410,398
Sirois A.	420		
Yacoboski W.	301		
Compensation for damage to personal attirement—			
Bouchard G.	156		
Bradbury J.	100		

TREASURY BOARD**Secretariat****CENTRAL ADMINISTRATION OF THE PUBLIC
SERVICE PROGRAM***Authority—Ministerial*

Settlement of claim on termination—

Lauzier Y. 3,729

Ex gratia payments—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
VETERANS AFFAIRS		WESTERN ECONOMIC DIVERSIFICATION	
Department		Department	
VETERANS AFFAIRS PROGRAM		Authority—Ministerial	
<i>Authority—Ministerial</i>		<i>Authority—Ministerial</i>	
Compensation for destruction of prescription glasses—		Compensation for loss of luggage and personal effects—	
Birtz S	200	Brickman B	379
Nelson B	200		
Forget D	170	Total	36,821,255
Compensation for damage to clothing—			
Allard J	100		
Andrew B	216		
Johnston L	101		
Compensation for damage to a camera—			
Crowell C	171		
Payments under \$100 (13)	702		
	<u>1,860</u>		

Court awards

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
COMMUNICATIONS		FISHERIES AND OCEANS	
Department		Department	
SECRETARY OF STATE		<i>Authority—Federal Court Award T-2461-90</i>	
STUDENT ASSISTANCE PROGRAM		Compensation for value of seized fish and	
<i>Authority—Federal Court Award T-554-89</i>		court cost—	
Compensation for calculations made by the		Longmire G	5,774
Minister of the interest rate for student		<i>Authority—Federal Court Award T-1388-90</i>	
loans since 1982 are not in accordance with		Compensation for court costs plus	
subsection 13(3) of the Canada Student Loans		interest—	
Regulations—		George Denton & Associates and Morell G E	9,105
Canadian Bankers' Association	21,561,664	<i>Authority—Supreme Court of Nova Scotia</i>	
Public Service Commission		<i>1992 S G #467</i>	
<i>Authority—Federal Court of Appeal Award A-945-91</i>		Award for court costs—	
Cost of appeal apportioned to the		Richard G W and Richard R R	300
Public Service Commission—		<i>Authority—Quebec Department of Justice</i>	
Ethier R A	1,518	<i>#500-05-002320-909</i>	
	21,563,182	Award for court costs—	
		Kirschenblatt Crestohl Bogante "en fidéicomis"	20,271
		<i>Authority—Federal Court Award T-2816-84</i>	
		Disbursement for court costs and court reporter	
		charges—	
		Lapointe J J	1,125
			36,575
EMPLOYMENT AND IMMIGRATION		INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department/Commission		Department	
EMPLOYMENT AND IMMIGRATION		INDIAN AND INUIT AFFAIRS PROGRAM	
EMPLOYMENT AND INSURANCE PROGRAM		<i>Authority—Federal Court Award T-1678-88</i>	
<i>Authority—Supreme Court of Canada 21889</i>		Whether contracted-out employees are public	
Legal cost—		servants—	
Shalom Schacter Osler Hoskin Hartcourt in Trust	154,153	Thomas W C	103,013
<i>Authority—Canadian Human Rights</i>		NORTHERN AFFAIRS PROGRAM	
<i>Commission</i>		<i>Authority—Ontario Court B-112/93</i>	
Discrimination in the provision of		Sales of assets and environmental	
services—		obligations as a result of bankruptcy—	
Sibbald J	5,129	Curragh Inc.	2,957,736
	159,282		3,060,749
ENERGY, MINES AND RESOURCES		JUSTICE	
Department		Canadian Human Rights Commission	
ENERGY, MINES AND RESOURCES		<i>Authority—Federal Court Award T-1539-92</i>	
<i>Authority—Federal Court Award T-1667-86</i>		Contempt of court—	
Payments of damages due to harassment		Doan H J	8,000
complaint—			
Bennett Jones Verchere in Trust for			
Lorraine Boothman	69,670		
<i>Authority—Federal Court Award T-266-88</i>			
Payments of incentives under the			
Petroleum Incentives Program			
Act			
Mon Oil Limited	287,267		
	356,937		
ENVIRONMENT			
Department			
ADMINISTRATION PROGRAM			
<i>Authority—Ontario Court (General division)</i>			
<i>Reference number 20634 A.D. 1993</i>			
Settlement of a claim as a result of an NSF			
cheque to—			
E.J.N. Sports O/A Elgin sports	104		

Court awards—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Alberta Queen's Bench Court #8603-27201</i>		<i>T-1598-86</i>	
Injuries incurred in an accident—		Burke-Robertson In Trust	
Roberts F R	738,490	Williams, G.	1,908
	745,490	<i>T-2124-89</i>	
		Canadian Turbo Inc.	
NATIONAL HEALTH AND WELFARE		Gish, Norman	25,000
Department		<i>91-1328(IT)G</i>	
HEALTH PROGRAM		Charles Rotenberg In Trust	
<i>Authority—Federal Court Award T-1105-3</i>		Acton-Bond, Charles	4,491
Motor vehicle accident between claimants and		<i>89-548(IT)</i>	
crown employee—		Cheug & Associates	
Tidsbury/Jones v. McLean and Her Majesty	5,529	Kamsel Leasing Inc.	2,341
		<i>89-1038(IT) & 89-1038(IT)</i>	
		Clark, Wilson	
NATIONAL REVENUE		Leung, Miko & Sit Wa	17,575
Customs and Excise		<i>91-1080(IT)</i>	
<i>Authority—Federal Court Award T-560-84, T-245-87</i>		Cook, Snowdon In Trust	
Claim regarding damage to property of Mr. G.		Phillips, Elizabeth	3,023
Rollinson which resulted in this partial payment		<i>T-2635-90</i>	
of the award for court costs—		Dale & Dingwall	
Blewett, John C	74,411	Groupmark Can. Ltd.	2,119
		<i>T-2635-90</i>	
Taxation		Dale & Dingwall	
<i>Authority—Federal Court awards and court</i>		Groupmark Can. Ltd.	1,942
<i>costs with respect to the Income Tax Act—</i>		<i>89-1093(IT)</i>	
<i>Authority—Awards:</i>		Department of Justice	
<i>90-3179(IT)</i>		Anne Runstedler	101
Adesky, Poulin		<i>92-1882(IT)</i>	
De Projects ETPA Inc.	585	Department of Justice	
<i>T-1421-90</i>		Buffone, John G.	588
Aikins, MacCaulay, & Thorvaldson		<i>T-2099-86</i>	
Phillips, William	10,000	Department of Justice	
<i>91-372(IT)</i>		Parkland Operations Ltd	5,681
Allen & Dixon In Trust		<i>T-375-85</i>	
Savoie, Angela	2,879	Department of Justice	
<i>A-736-93</i>		Gilling, Wayne	3,160
Badovinac, Scoffield, Mosely		<i>90-3798(IT)</i>	
Nelson, Raymond Douglas	1,523	Department of Justice	
<i>93-389(IT)</i>		Burrell, William Robert	175
Barat, Farlam, Millson In Trust		<i>A-1199-91</i>	
Majestic Tool & Mold Inc.	850	DeVillars, Jones In Trust	
<i>92-718(IT)</i>		Boechler, Sharon	1,537
Barr, Wensel, Nesbitt, Reeson		<i>92-1860(IT)</i>	
Parenteau, David Joseph	4,500	Douglas, Symes & Brissenden	
<i>92-2764(IT)</i>		Scrakas & Dewsnyk Resorts Ltd.	600
Bennett, Jones, Verchere		<i>T-653-87</i>	
Powermatic du Canada Ltée	2,190	Duncan & Craig	
<i>T-2662-89</i>		Macklin, M	3,539
Bennett, Jones, Verchere In Trust		<i>91-1559(IT)</i>	
Paramount Pictures Corporation Ltd	7,100	D. J. Murphy In Trust	
<i>92-2748(IT)</i>		Armstrong, Rannie	2,099
Bernard, Roy, Dechenes, Cote		<i>93-43(IT)</i>	
Verreault, Helene	700	Edgar, Maurice F.	
<i>90-3848(IT)</i>		Samways, Gerald	520
Bondy Belowus In Trust		<i>T-2001-91</i>	
Bishop, Carol & William	4,847	Fasken, Campbell, Godfrey In Trust	
<i>91-1844(IT)</i>		Leung, Joseph	16,000
Burke-Robertson In Trust			
Majeau Investment Co. Ltd.	4,260		

Court awards—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>T-1396-89, A-1586-92</i>		<i>89-1291(IT)</i>	
Felesky, Flynn		Giesbrecht & Griffin In Trust	
Augart, Elmar	10,535	Lao, Vincent	579
<i>A-1586-92</i>		<i>89-2584(IT)</i>	
Felesky, Flynn		Goodman & Carr	
Augart, Elmar	675	The E.C.E. Group Limited	254
<i>92-1994(IT)</i>		<i>91-210(IT)</i>	
Felesky, Flynn In Trust		Goodman & Carr	
Johnson, Roger B.	2,310	Del Grande, Edward	2,915
<i>91-1304(IT)</i>		<i>93-50(IT), 93-55(IT), 93-54(IT)</i>	
Fillmore & Riley		Goodman & Goodman	
Tri-State Products Ltd.	1,000	Pat Lacroix Photography Ltd.	1,150
<i>91-1305(IT)</i>		<i>88-403(IT)</i>	
Fillmore & Riley		Hatter, Thompson & Shumka In Trust	
National Development Ltd.	7,158	Universal Business Consultants Ltd.	851
<i>90-2985(IT), 90-2979(IT)</i>		<i>91-2437(IT)</i>	
Fillmore & Riley In Trust		Hickson, Martin, Blanchard	
Duncan, Marjorie J.	4,156	Gilbert, Andree	1,500
<i>T-1259-85, A-163-89, T-1260-85, A-164-89</i>		<i>91-904(IT)</i>	
Fitzsimmons, MacFarlane, Slocum & Harper		Hickson, Martin, Blanchard In Trust	
Shaw, Norma - Shaw, Jack	5,056	Anctil, Jacques	1,300
<i>T-1727-86, A1191-91</i>		<i>91-868(IT)</i>	
Fitzsimmons, MacFarlane & Harper		Jacques Ostiguy	
Aqua-Gem Investments Ltd.	2,687	Craig-Dupuis, Ann	1,113
<i>93-94(UI)</i>		<i>92-2846(IT)</i>	
Forsey, Marjorie		Jean-Francois Lavoie	
Forsey, Garfield & Rickey	247	Duduc et Freres Inc.	700
<i>91-472(IT)</i>		<i>93-1722(IT)</i>	
Frank, E. Cappell, In Trust		Jerome Caron	
Bettencourt, Francisco	1,500	Goupil, Daniel J.	1,110
<i>T-1099-86</i>		<i>92-2899(IT)</i>	
Fraser & Beatty		Jodoin Huppe	
The Coppley Noyes & Randall Ltd.	36,687	Dupre, Maurice	2,654
<i>91-1811(IT)</i>		<i>89-2229(IT)</i>	
Fraser & Beatty In Trust		Jones, Emery	
Plawiuk, Russell	3,457	MacMillen, Robert	770
<i>91-1111(IT), 91-1112(IT), 91-1113(IT)</i>		<i>87-1474(IT)</i>	
Fraser & Beatty In Trust		Jones, Emery	
L.I.U.N.A.	3,851	Hertel, Michel	681
<i>T-785-88</i>		<i>91-2586(IT)G</i>	
Freeman & Company		Jones, Emery	
First Fund Genesis Corp.	14,063	Stevenson, Lynn	1,347
<i>A-676-91 & A-675-91</i>		<i>952-2324(IT), 92-2325(IT)</i>	
Freeman & Company		Kardish, Main, Ashurst	
Ghai, Varinder (et al)	2,417	Hickman, James & Colleen	820
<i>91-2297(IT)</i>		<i>A-1000-91</i>	
Gauley & Co.		Kayelle Management (Yukon) Inc.	
Lehner, Adelle	450	Burch, Lynn	751
<i>93-457(IT)</i>		<i>A-1000-91</i>	
Gauley & Co. In Trust		Kayelle Management (Yukon) Inc.	
Bourgault, G	950	Burch, Lynn	8,226
<i>91-2396(IT)</i>		<i>91-1162(IT)</i>	
Gauthier, Bedard		Koffman, Birnie & Kalef In Trust	
Simard, Mauril	1,082	Buston, Michael	1,578
<i>T-2046-90</i>		<i>89-1637(IT)</i>	
Giesbrecht & Griffin In Trust		Koffman, Birnie & Kalef In Trust	
Lao, Vincent	5,507	McIntyre, John F.	540

Court awards—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>T-2494-89, T-2495-89, T-2496-89</i>		<i>91-1120(IT)</i>	
Ladner, Downs		Osler, Hoskin In Trust	
Stowe-Woodward Inc.	12,706	Canaport Ltd.	38,500
<i>82-1161(IT)</i>		<i>91-1975(IT)</i>	
Lafleur, Brown		Paul Laberge In Trust	
Placerefid Ltd.	5,411	Katz, Estate of Bertram, L.	1,000
<i>T-1789-86</i>		<i>90-1393(IT), 90-1392(IT)</i>	
Lafleur, Brown		Penderson, Norman, McLeod & Todd	
Placerefid Ltd.	4,463	Robinson, Neil & Jacqueline	595
<i>89-2031(IT)</i>		<i>91-2094(IT)</i>	
Laramée and Associates		Pensa & Associates	
Albert Maltais	653	Nicol, Graeme	1,850
<i>89-2746(IT)</i>		<i>91-2374(IT)</i>	
Laramée and Associates		Perks & Hanson In Trust	
Demolition AM de l'est	550	Dubawn Holdings Inc.	8,199
<i>879-3089(IT)</i>		<i>T-2964-89</i>	
Lawson, Lundell, Lawson & McIntosh		Phillips & Vineberg In Trust	
Hill, Nigel T.	743	Shefner, Succession	4,591
<i>91-972(IT)</i>		<i>89-1628(IT), 90-397(IT)</i>	
Macpherson, Leslie, Tymerman		Priel, Stevenson, Hood, & Thornton	
Alamar Farms Ltd.	1,579	Wilkinson, William Jack	3,595
<i>T-2157-85</i>		<i>92-1642(IT)</i>	
Maiocco & DiGravio		Purdy, Davis, Stevenson & Hampton	
Michael, Stan	8,981	Alteco Inc.	650
<i>92-718(IT)</i>		<i>92-302(UI)</i>	
Mandell, Pinder		Raynald Rioux	
Parenteau, D.J.	1,805	Cote, Corinne	440
<i>87-2003(IT)</i>		<i>92-412(IT)</i>	
McCarthy, Tetrault		Rotfleisch & Samulovitch In Trust	
King Meadow Farms Ltd.	535	Kwee, Mei Ling	1,149
<i>89-392(IT)</i>		<i>91-1432(IT)</i>	
McCarthy, Tetrault		Scott & Aylen	
King Meadow Farms Ltd.	535	Sobczak, Lawrence, W.	1,510
<i>89-1824(IT)</i>		<i>92-2259(IT)</i>	
McMillan, Binch		Shea, Nerland, Calnan	
Baker Lovick Ltd.	500	Delta West Developments Ltd.	650
<i>A-636-88, T-2848-84</i>		<i>A-204-86</i>	
McMillan, Binch		Shibley, Righton	
Noweco Well Service Ltd.	40,864	Smith, David N.	3,383
<i>92-2830(IT)</i>		<i>T-2808-91</i>	
Miller, Thompson In Trust		Siskind, Cromarty	
Gordon, Ian	890	Conray-Dymond Truck Line Ltd.	1,225
<i>92-2157(IT)</i>		<i>92-1257(UI)</i>	
Morris, Christine		Soper, Deborah	
MacIvor, Donald B.	958	Soper, Deborah	296
<i>90-1178(IT), 90-380(IT)</i>		<i>91-1611(IT) & 91-1569-72(IT)</i>	
Nimegeers, Schuck, Worsbecker & Becker		Stikeman, Elliott, In Trust	
Gordon, Margaret T.	875	Azra Developments Inc.	1,302
<i>87-2023(IT), 87-2020(IT)</i>		<i>T-2281-92</i>	
Odishaw & Odishaw		Taylor, McCaffrey	
Cameron, John & Sheila	425	Neuman, M.	7,822
<i>92-1727(IT)</i>		<i>T-172-89, T-1665-89, T-1533-88</i>	
Ogilvy, Renault		Thompson, Dorfman, Sweatman	
Placements T.S. Inc.	500	Boschman, L.	239
<i>T-1864-88, A-278-91</i>		<i>A-675-91</i>	
Ogilvy, Renault		Thorsteinssons	
Conassurance Compagnie D'Assurance-Vie Inc.	3,701	Ritchie, E. Stuart	2,845

Court awards—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
90-3676(IT)		Authority—Federal Court of Canada Award T-1788-87	
Thorsteinssons		Claims of intentional torts, negligence,	
McMurtry, Dennis	813	unlawful confinement and cruel and unusual	
91-1917(IT)		punishment—	
Thorsteinssons		Codina and Pukitts In Trust	13,684
Choboter, Jennie	2,015	Authority—Federal Court of Appeal Award A-721-92	
A-358-89		Compensation for personal injuries—	
Thorsteinssons		O'Connor and Napier In Trust	23,179
Levy, Joseph	5,032		62,459
93-0909(IT)			
Thorsteinssons		SUPPLY AND SERVICES	
Sewonu, Billy F.	5,350	Department	
A-20-90		PUBLIC WORKS	
Turchetta, Angelo		REAL PROPERTY PROGRAM	
Smith, James J.	17,107	Authority—Awarded Supreme Court No. 1253.91	
84-1141(IT)		Compensation for broken hip and	
Wagman, Sherkin		personal damages—	
Wagman, Harry	1,805	Veale, Kilpatrick, Austrung and Farkvan In Trust	30,143
T-2321-82, T-2322-82			
Walsh, Watkins		TRANSPORT	
Attridge, E.J.	3,060	Department	
T-113-90		Authority—Supreme Court Award of Nova	
Wolff, Leia		Scotia 81255	
Mah, Finlay	2,642	Settlement of claim as a result of damage	
	468,799	to an aircraft owned by Canadian Airlines	
	543,210	International—	
		Canadian Airlines International Ltd.	413,000
SECRETARY OF STATE		TREASURY BOARD	
Department		Secretariat	
EMPLOYMENT AND IMMIGRATION		CENTRAL ADMINISTRATION OF THE PUBLIC	
IMMIGRATION PROGRAM		SERVICE PROGRAM	
Authority—Federal Court Award T-211467		Authority—Ontario Court (General Division)	
Costs incurred pursuant of the "Order of Master		Court File No. 20788/93	
Cork"—Re: Marie Henriques v. TTC—		Payment of court costs—	
Regan F.	250	Oliver vs. Oliver—	
		Paritzsky, R.	3,500
SOLICITOR GENERAL		Total	26,988,410
Correctional Service			
Authority—Federal Court of Appeal			
Award A-353-93			
Accident involving a Crown vehicle—			
Edward J Goddard In Trust	25,596		

SECTION 11

1993-94

PUBLIC ACCOUNTS

Federal-Provincial Shared-Cost Programs

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Federal-Provincial Shared-Cost Programs

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

Summary of federal-provincial shared-cost programs

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
AGRICULTURE				
Department				
Alternate enterprise initiatives .....	...	...	...	...

Atlantic livestock feed initiatives	240	868	369	120
	665	1,476	1,431	1,645
	<i>4,415</i>	<i>13,367</i>	<i>10,343</i>	<i>12,058</i>
Canada/Alberta agreement on soil and cropping research .....	...	...	...	...

Canada/Alberta agri-food processing agreement .....	...	...	...	...

Canada/Manitoba partnership agreement .....	...	...	...	...

Canada/Saskatchewan partnership agreement on rural development .....	...	...	...	...

Canada/Saskatchewan partnership agreement on water based economic development .....	...	...	...	...

Canada/Saskatchewan subsidiary agreement on Irrigation-based economic development .....	...	...	...	...

Compensation insurance for PVYN eradication in NB .....	...	...	...	22

	...	...	...	22

Contributions to 4-H clubs	9	9	15	9
	10	9	16	10
	<i>125</i>	<i>97</i>	<i>195</i>	<i>105</i>
Crop insurance and Crop insurance waterfowl	85	1,156	377	2,312
	93	1,119	494	1,424
	<i>877</i>	<i>18,694</i>	<i>4,498</i>	<i>14,829</i>
Economic and regional development agreements	426	3,549	4,013	4,392
	696	3,584	7,522	5,925
	<i>5,065</i>	<i>26,029</i>	<i>25,778</i>	<i>30,476</i>
Eradication of the asian gypsy moth .....	...	...	...	...

Grape and wine sector adjustment assistance initiative .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...
565	7,610	...	...	...	...	8,175	...	...	8,175 (f)
...	...	...	...	...	...	1,597	...	...	1,597
...	...	...	...	...	...	5,217	...	...	5,217
...	...	...	...	...	...	40,183	...	...	40,183
...
...	...	...	...	734	...	734	...	...	734
...	...	...	...	3,974	...	3,974	...	...	3,974 (f)
...	...	...	...	3,216	...	3,216	...	...	3,216
...	...	...	...	891	...	891	...	...	891
...	...	...	...	4,107	...	4,107	...	...	4,107 (1)
...	...	3,028	...	...	...	3,028	...	...	3,028
...	...	6,574	...	...	...	6,574	...	...	6,574
...	...	9,676	...	...	...	9,676	...	...	9,676
...	...	...	436	...	...	436	...	...	436
...	...	...	6	...	...	6	...	...	6
...	...	...	442	...	...	442	...	...	442
...	...	...	1,065	...	...	1,065	...	...	1,065
...	...	...	260	...	...	260	...	...	260
...	...	...	1,325	...	...	1,325	...	...	1,325
...	...	...	1,618	...	...	1,618	...	...	1,618
...	...	...	693	...	...	693	...	...	693
...	...	...	40,456	...	...	40,456	...	...	40,456
...	...	...	...	...	...	22	...	...	22
...
...	...	...	...	...	...	22	...	...	22 (f)
8	62	22	24	30	16	204	...	...	204
13	67	25	27	33	17	227	...	...	227
119	1,036	347	382	464	198	3,068	...	...	3,068
17,361	26,822	17,508	67,081	34,818	4,019	171,539	...	...	171,539
18,476	24,480	17,610	72,999	31,649	5,047	173,391	...	...	173,391
197,977	338,393	313,730	1,132,676	789,050	61,712	2,872,436	...	...	2,872,436
...	...	...	...	...	...	12,618	...	...	12,618
238	...	...	...	...	...	18,963	...	...	18,963
1,236	...	...	...	...	...	149,399	...	...	149,399
16,530	...	12,797	13,169	...	19,555	...	...	...	...
...
...	...	...	...	...	2,400	2,400	...	...	2,400
...	...	...	...	...	2,400	2,400	...	...	2,400
216	4,167	...	...	...	183	4,566	...	...	4,566
20	5,721	...	...	...	213	5,954	...	...	5,954
236	45,683	...	...	...	13,886	59,805	...	...	59,805

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Green plan	55 1 56	79 3 82	239 35 274	178 ... 178
Gross revenue insurance plan .....	... ... ...	2,628 1,938 6,435	392 456 1,484	1,399 859 3,042
National soil conservation program .....	... 31 100	... 177 750	70 158 360	... 183 1,168
Rabies indemnification program .....	... ... ...	... ... ...	... ... ...	... ... 5
Southwestern Ontario soil and water quality enhancement .....	.........	.........	.........	.........
Tobacco transition adjustment initiatives .....	... ... ...	2,000 ... 4,900	102 ... 479	... ... 141
Total ministry	815 1,496 10,638	10,289 8,306 70,354	5,577 10,112 43,411	8,432 10,046 62,024
ATLANTIC CANADA OPPORTUNITIES AGENCY				
Cooperation agreements	26,491 20,380 77,890	14,020 5,930 22,087	11,295 3,055 15,483	28,422 17,134 59,143
Economic and regional development agreements .....	... 19 28,486	... 3,503 42,757	1,558 2,752 48,206	... ... 37,027
General development agreements .....	... ... 1,382	... ... ...	... ... 6,001	... ... 3,249
Total ministry	26,491 20,399 107,758	14,020 9,433 64,844	12,853 5,807 69,690	28,422 17,134 99,419
COMMUNICATIONS				
Department				
COMMUNICATIONS				
Economic and regional development agreements	512 270 782	1,250 937 4,973	667 195 862	46 21 553
ENVIRONMENT				
PARKS PROGRAM				
Alexander Mackenzie heritage trail .....	.........	.........	.........	.........
Canada/Manitoba beaver co-operation agreement .....	.........	.........	.........	.........
Contribution to the province of British Columbia for the Moresby Compensation Account .....	.........	.........	.........	.........

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
3,137	2,920	...	...	2,903	814	10,325	...	...	10,325
103	239	...	...	478	26	885	...	...	885
3,240	3,159	...	...	3,381	840	11,210	...	...	11,210
51,043	60,983	92,350	157,576	98,092	2,292	466,755	...	...	466,755
49,732	96,026	74,771	227,252	224,630	3,859	679,523	...	...	679,523
158,163	240,854	295,035	760,896	498,783	9,964	1,974,656	...	...	1,974,656
...	...	1,222	1,426	948	710	4,376	...	...	4,376
1,077	4,837	2,084	7,408	3,558	720	20,233	...	...	20,233
5,195	9,763	6,638	20,828	13,735	2,365	60,902	...	...	60,902
23	92	...	...	...	...	115	...	...	115
32	89	5	...	...	...	126	...	...	126
227	2,270	46	18	1	...	2,567	...	...	2,567
...
...	272	...	...	...	...	272	...	...	272
...	14,624	...	...	...	...	14,624	...	...	14,624 (f)
...	...	...	...	...	...	2,102	...	...	2,102
2,652	30,260	...	...	...	...	38,432	...	...	38,432
72,026	95,046	114,130	229,226	140,007	8,034	683,582	...	...	683,582
70,689	131,731	101,069	308,645	261,973	12,282	916,349	...	...	916,349
384,904	693,652	638,269	1,970,192	1,313,495	110,920	5,297,859	...	...	5,297,859
...	...	...	...	...	...	80,228	...	...	80,228
...	...	...	...	...	...	46,499	...	...	46,499
...	...	...	...	...	...	174,603	...	...	174,603
...	...	...	...	...	...	1,558	...	...	1,558
...	...	...	...	...	...	6,274	...	...	6,274
...	...	...	...	...	...	156,476	...	...	156,476
...
...	...	...	...	...	...	10,632	...	...	10,632 (f)
...	...	...	...	...	...	81,786	...	...	81,786
...	...	...	...	...	...	52,773	...	...	52,773
...	...	...	...	...	...	341,711	...	...	341,711
70	...	1,688	1,475	1,013	...	6,721	...	...	6,721
2,499	...	1,573	1,444	733	...	7,672	...	...	7,672
63,279	26,001	18,725	4,290	2,846	...	122,311	...	...	122,311
...
...	...	...	...	...	150	150	...	...	150 (f)
...	...	15	...	...	...	15	...	...	15
...	...	15	...	...	...	15	...	...	15
...	...	200	...	...	...	200	...	...	200
...
...	...	...	...	...	4,200	4,200	...	...	4,200
...	...	...	...	...	27,200	27,200	...	...	27,200 (1)

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
SECRETARY OF STATE				
Official languages in education	3,386 3,815 51,386	1,617 1,745 27,024	7,894 7,056 88,366	23,575 26,185 427,886
Total ministry	3,898 4,085 52,168	2,867 2,682 31,997	8,561 7,251 89,228	23,621 26,206 428,439
EMPLOYMENT AND IMMIGRATION				
Department/Commission				
EMPLOYMENT AND IMMIGRATION				
Agricultural employment development agreement .....	...	...	...	...
.....	...	4	...	...
.....	...	825	896	564
Canadian jobs strategy	61,841 39,044 301,547	3,891 4,130 40,693	20,406 22,480 220,103	38,111 40,344 300,597
LABOUR				
Older worker adjustment .....	...	...	81	1,777
.....	374	...	2,583	726
.....	5,276	...	4,700	3,865
Total ministry	61,841 39,418 306,823	3,891 4,134 41,518	20,487 25,063 225,699	39,888 41,070 305,026
ENERGY, MINES AND RESOURCES				
Department				
ENERGY, MINES AND RESOURCES				
Alberta Oil Sands Technology and Research Authority .....	...	...	...	...
.....
.....
Canada/Newfoundland development fund	11,373 52,467 173,475	...	...	...
.....
Canada/Newfoundland Offshore Petroleum Board	2,104 2,268 19,405	...	...	...
.....
Canada/Nova Scotia Offshore Petroleum Board .....	...	...	765	...
.....	...	...	850	...
.....	...	...	3,556	...
Canada/Prince Edward Island cooperation agreement on alternative energy development and energy efficiency .....	...	1,125	...	...
.....	...	912	...	...
.....	...	3,806	...	...
Eastern Quebec development plan .....	...	...	...	...
.....
.....
Geographic information technology development	58 47 129	...	60 81 151	...
.....	...	...	...	156
Mineral development agreements	2,444 4,088 23,367	...	1,111 1,406 19,707	948 1,459 17,655

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
72,113 81,504 1,843,916	91,016 ⁽²⁾ 97,980 1,353,833	8,772 9,955 129,235	8,898 14,155 103,453	10,538 10,864 129,445	11,027 12,129 147,939	238,836 265,388 4,302,483	1,056 1,045 8,586	939 972 9,346	240,831 267,405 4,320,415
72,183 84,003 1,907,195	91,016 97,980 1,379,834	10,475 11,543 148,160	10,373 15,599 107,743	11,551 11,597 132,291	11,027 16,329 175,289	245,572 277,275 4,452,344	1,056 1,045 8,586	939 972 9,346	247,567 279,292 4,470,276
311 333 9,924	37 21 12,309	... 1 2,773	... ... 2,175	... ... 3,464	... ... 2,446	348 359 35,376	... ... ...	... ... ...	348 359 35,376
136,872 148,681 1,710,183	109,454 125,057 1,799,750	15,790 17,624 235,755	20,625 22,338 250,526	44,251 43,025 569,113	64,221 63,318 682,497	515,462 526,041 6,110,764	... ... ...	... ... ...	515,462 526,041 6,110,764
26,899 29,152 117,483	23,925 34,051 101,551	... 2,139 7,370	... 45 577	... ... ...	5,764 6,880 14,460	58,446 75,950 255,282	... ... ...	... ... ...	58,446 75,950 255,282
164,082 178,166 1,837,590	133,416 159,129 1,913,610	15,790 19,764 245,898	20,625 22,383 253,278	44,251 43,025 572,577	69,985 70,198 699,403	574,256 602,350 6,401,422	... ... ...	... ... ...	574,256 602,350 6,401,422
...	...	...	...	645 660 6,485	... ... ...	645 660 6,485	...	...	645 660 6,485
...	...	...	...	...	...	11,373 52,467 173,475	...	...	11,373 52,467 173,475
...	...	...	...	...	...	2,104 2,268 19,405	...	...	2,104 2,268 19,405
...	...	...	...	...	...	765 850 3,556	...	...	765 850 3,556
...	...	...	...	...	...	1,125 912 3,806	...	...	1,125 912 3,806
811 732 6,918	...	...	...	...	...	811 732 6,918	...	...	811 732 6,918
...	...	...	245 107 741	41 ... 102	... 89 1,279	404 738 4,066	...	...	404 738 4,153
8,237 2,391 64,695	3,159 2,255 20,001	1,079 1,637 16,265	1,268 1,298 6,005	1,483 721 2,204	1,732 515 6,946	21,461 15,770 177,033	... 907 4,012	...	21,461 16,677 183,617

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
FORESTRY				
Canada Yukon cooperation agreement (previously Cooperation agreements for forestry development)	10,379 27,584	...	9,244 38,063	10,272 33,088
Forest development sub-agreements .....	...	...	...	...
Forest resource development agreements .....	...	763 3,342	...	...
Newfoundland and Labrador Forestry Training Centre	1,080 1,600 8,797	...	...	...
Partnership agreements in forestry .....	...	...	...	...
Total ministry	17,059 70,849 288,912	1,888 4,254 22,639	1,936 11,581 62,748	948 11,757 50,899
ENVIRONMENT				
Department				
Canada/Alberta lighting detection agreement .....	...	...	...	...
Canada/Newfoundland agreement—Respecting water management	50 50	...	...	...
Canada/Newfoundland climate network expansion agreement	90 135 820	...	...	...
Canada/Quebec climate network expansion agreement .....	...	...	...	...
Canada/Saskatchewan caribou management agreement .....	...	...	...	...
Contaminated sites remediation program	496 94 596	...	88 16 114	362 297 962
Cost sharing water quantity agreement	324 285 3,344	33 31 708	181 171 2,222	242 252 4,034
Crop depredation .....	...	...	...	...
Economic and regional development agreement .....	...	...	1,768 860 2,777	...
Flood forecast (Canada Water Act) .....	...	...	...	48 50 98

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	...	...	470	470
...	...	...	...	...	...	29,895	291	370	30,556
...	...	...	...	...	...	98,735	414	847	99,996
17,023	...	...	...	...	...	17,023	...	...	17,023
22,251	3,826	...	...	...	...	26,077	...	...	26,077
190,404	3,854	...	...	...	127,665	321,923	...	...	321,923
...	...	...	...	...	...	763	...	...	763
...	...	...	...	...	...	3,342	...	...	3,342
...	70,100	...	13,360	10,869	...	154,400	...	...	154,400
...	...	...	...	...	...	1,080	...	...	1,080
...	...	...	...	...	...	1,600	...	...	1,600
...	...	...	...	...	...	8,797	...	...	8,797 (f)
...	...	3,455	3,429	4,021	20,566	31,471	...	...	31,471
...	...	3,138	3,536	3,689	15,889	26,252	...	...	26,252
...	...	9,067	9,506	7,771	50,853	77,197	...	...	77,197
26,071	3,159	4,534	4,942	6,190	22,298	89,025	...	470	89,495
25,762	6,081	4,775	4,941	5,070	16,493	161,563	1,198	370	163,131
262,618	94,818	25,376	29,612	27,431	186,743	1,055,796	4,443	3,489	1,063,728
...
...	...	...	...	25	...	25	...	...	25 (f)
...	...	...	...	...	...	50	...	...	50
...	...	...	...	...	...	50	...	...	50
...	...	...	...	...	...	90	...	...	90
...	...	...	...	...	...	135	...	...	135
...	...	...	...	...	...	820	...	...	820
363	...	...	...	...	...	363	...	...	363
414	...	...	...	...	...	414	...	...	414
3,537	...	...	...	...	...	3,537	...	...	3,537
...
...	...	...	35	...	...	35	...	...	35
...	...	...	35	...	...	35	...	...	35 (f)
4,098	3,391	60	585	2,210	671	11,961	...	...	11,961
3,305	5,875	...	...	818	176	10,581	...	30	10,611
10,796	18,163	60	585	4,566	1,490	37,332	...	30	37,362 (1)
983	781	...	...	...	...	2,544	...	...	2,544
1,136	...	...	...	...	...	1,875	...	...	1,875
16,384	12,197	2,717	2,723	10,711	...	55,040	...	...	55,040 (1)
...	...	144	287	277	12	720	...	...	720
...	...	304	320	296	17	937	...	...	937
...	...	3,818	6,573	7,228	56	17,675	...	...	17,675
...	...	...	...	...	...	1,768	...	...	1,768
...	...	...	...	...	...	860	...	...	860
...	...	...	...	...	...	2,777	...	...	2,777
...	...	...	...	...	...	48	...	...	48
...	...	...	...	...	...	50	...	...	50
...	...	...	...	...	...	98	...	...	98

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Flood risk mapping	100 11 1,184	... ... ...	2 2 689	7 4 1,839
Fraser River flood control .....	.........	.........	.........	.........
Great Lakes water quality agreement (Canada/Ontario) .....	... ... ...	... ... ...	... ... ...	... ... ...
Hydraulic modeling of the Chaudière River drainage basin .....	.........	.........	.........	.........
James Bay Agreement .....	.........	.........	.........	.........
Meteorological observing stations .....	.........	.........	.........	.........
North american waterfowl management program .....	.........	.........	.........	.........
Other Federal/Provincial water resource projects .....	.........	.........	.........	.........
Ottawa River regulation .....	... ... ...	... ... ...	... 2 ...	... 4 ...
Peace Athabasca Slave Rivers study .....	.........	.........	.........	.........
Protection and clean-up of St-Lawrence River .....	.........	.........	.........	.........
Qu'Appelle Valley (Canada/Saskatchewan Agreement) .....	... ... ...	... ... ...	... ... ...	... ... ...
Sustainable management program for the Fraser River Basin .....	.........	.........	.........	.........
Sydney tar ponds clean-up .....	... ... ...	... ... ...	... ... 23,973	.........
Water quality and monitoring agreements	197 180 1,379	70 40 296	... ... ...	99 85 341
Weather radio network	61 898	... ... ...	24 35 662	6 24 332
Total ministry	1,257 766 8,271	103 71 1,004	2,063 1,084 30,437	764 712 7,606

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
360	...	20	19	357	...	865	...	...	865
400	5	33	22	340	...	817	...	...	817
12,396	8,742	1,750	2,155	1,827	1,000	31,582	...	...	31,582
...	...	...	...	...	500	500	...	...	500
...	...	...	...	...	207	207	...	...	207
...	...	...	...	...	72,832	72,832	...	...	72,832
...	356	...	...	...	...	356	...	...	356
...	1,923	...	...	...	...	1,923	...	...	1,923
...	22,466	...	...	...	...	22,466	...	...	22,466
47	...	...	...	...	...	47	...	...	47
47	...	...	...	...	...	47	...	...	47 (f)
85	...	...	...	...	...	85	...	...	85
95	...	...	...	...	...	95	...	...	95
1,086	...	...	...	...	...	1,086	...	...	1,086
...	...	...	...	19	...	19	...	...	19
...	...	...	...	18	...	18	...	...	18
...	...	...	...	132	...	132	...	...	132
...
...	225	...	...	...	...	225	...	...	225
...	1,230	...	...	...	...	1,230	...	...	1,230 (f)
...	...	...	...	...	205	205	...	...	205
...
...	...	...	...	...	205	205	...	...	205
159	106	...	...	...	...	265	...	...	265
175	117	...	...	...	...	292	...	...	292
886	778	...	...	...	...	1,664	...	...	1,664
...	...	...	...	1,260	...	1,260	...	...	1,260
...	...	...	...	1,330	...	1,330	...	...	1,330
...	...	...	...	2,681	...	2,681	...	...	2,681
2,350	...	...	...	...	...	2,350	...	...	2,350
2,500	...	...	...	...	...	2,500	...	...	2,500
10,210	...	...	...	...	...	10,210	...	...	10,210
...
...	...	...	8,682	...	...	8,682	...	...	8,682 (f)
...	...	...	...	...	107	107	...	...	107
...
...	...	...	...	...	107	107	...	...	107
...
...
...	...	...	...	...	...	23,973	...	...	23,973 (f)
...	...	...	...	...	...	366	...	...	366
...	...	...	...	...	...	305	...	...	305
...	...	...	...	...	...	2,016	...	...	2,016
...	...	...	...	...	...	30	...	...	30
...	...	...	...	...	...	120	...	...	120
...	...	...	...	...	...	1,892	...	...	1,892
8,445	4,634	224	891	4,123	1,495	23,999	...	...	23,999
8,025	8,145	337	377	2,802	400	22,719	...	30	22,749
55,342	63,576	8,345	20,753	27,170	75,690	298,194	...	30	298,224

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
FINANCE				
Federal Office of Regional Development—Quebec				
Canada/Quebec industrial and tourism sub-agreements

Canada/Quebec industrial sub-agreements

Canada/Quebec tourism development sub-agreement

Total ministry

FISHERIES AND OCEANS				
Aquatic habitat classification system

Atlantic salmon commercial fishing license retirement program
	25,997	...	...	...
	25,997	...	...	...
Baseline thematic mapping

Biological science/Hydroelectric development

Canada/Newfoundland cooperation agreement on salmonid enhancement/conservation	1,890	...	...	...
	491	...	...	...
	2,381	...	...	...
Canada/Newfoundland inshore fisheries subsidiary agreement
	8,195	...	...	...
	42,295	...	...	...
Cariboo region inter-agency management committee

Comox Valley Habitat pilot project

Economic and regional development agreement	1,011	1,525	1,972
	...	1,388	1,927	2,433
	...	10,569	14,729	29,172
Fish habitat studies

Fraser Basin management program

Hydrographic Arctic Survey (previously Hydrography)

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
8,078	8,078	...	...	8,078
14,593	14,593	...	...	14,593
304,307	304,307	...	...	304,307
5,379	5,379	...	...	5,379
7,655	7,655	...	...	7,655
27,034	27,034	...	...	27,034
9,101	9,101	...	...	9,101
2,528	2,528	...	...	2,528
11,629	11,629	...	...	11,629
22,558	22,558	...	...	22,558
24,776	24,776	...	...	24,776
342,970	342,970	...	...	342,970
...	10	10	...	...	10
...	10	10	...	...	10
...
...	25,997	...	...	25,997
...	25,997	...	...	25,997 (f)
...	35	35	...	...	35
...	35	35	...	...	35 (f)
...	...	5	...	...	...	5	...	...	5
...	...	12	...	...	...	12	...	...	12
...	...	17	...	...	...	17	...	...	17
...	1,890	...	...	1,890
...	491	...	...	491
...	2,381	...	...	2,381
...
...	8,195	...	...	8,195
...	42,295	...	...	42,295 (f)
...	1	1	...	...	1
...	1	1	...	...	1
...
...	4	4	...	...	4
...	4	4	...	...	4 (f)
...	4,508	...	...	4,508
...	5,748	...	...	5,748
16,765	71,235	...	...	71,235 (1)
...	10	...	...	...	...	10	...	...	10
...	40	...	...	...	...	40	...	...	40
...	160	...	...	...	...	160	...	...	160
...	286	286	...	...	286
...	286	286	...	...	286
...	460	...	460
...	351	...	351
...	811	...	811

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Interior forestry fisheries wildlife guidelines

Nicola fishway fish trap fabrication

Northern Cod early retirement program	8,863	...	...	...
	8,863	...	...	...
Omineca region inter-agency management committee

Operation of Alouette River hatchery

Plant workers adjustment program	3,948	...	7,819	649
	5,836	...	3,372	1,871
	11,050	...	11,191	5,074
Queen Charlotte Island fish/forestry interaction program

Quesnel Lake and Bonaparte Lake «BTM» and image map production project

Recreational fisheries	2,199
	51	2,403
	51	4,602
Resource analysis guidelines— Land and resource management planning

Salmon River Fishway

Southern interior region inter-agency management committee

Storm Drain marking program

Survey of agricultural practices

TRIM digital positional files

Yukon/Devolution of freshwater fisheries management

Total ministry	14,701	1,011	9,344	4,820
	40,519	1,388	5,350	6,707
	90,586	10,569	25,971	38,848

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	30	30	...	...	30
...	30	30	...	...	30 (f)
...	8	8	...	...	8
...	8	8	...	...	8 (f)
...	8,863	...	...	8,863
...	8,863	...	...	8,863
...	5	5	...	...	5
...	5	5	...	...	5
...	25	25	...	...	25
...	50	50	...	...	50
...	393	393	...	...	393
...	12,416	...	...	12,416
...	11,079	...	...	11,079
...	27,315	...	...	27,315
...	37	37	...	...	37
...	50	50	...	...	50
...	237	237	...	...	237
...	70	70	...	...	70
...	52	52	...	...	52
...	122	122	...	...	122 (f)
...	2,199	...	...	2,199
...	2,454	...	...	2,454
...	4,653	...	...	4,653 (1)
...	23	23	...	...	23
...	23	23	...	...	23 (f)
...
...	126	126	...	...	126
...	5	5	...	...	5
...	5	5	...	...	5
...	3	...	...	...	...	3	...	...	3
...	3	...	...	...	...	3	...	...	3
...	4	4	...	...	4
...	4	4	...	...	4 (f)
...	26	26	...	...	26
...	26	26	...	...	26
...
...	250	250
...	750	750 (f)
...	13	5	...	...	565	30,459	460	...	30,919
...	40	12	...	...	156	54,172	351	250	54,773
16,765	163	17	...	...	1,315	184,234	811	750	185,795

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Acces road Atikamekw—C.N.A.	***	***	***	***
	***	***	***	***
	***	***	***	***
Akwesasne Memorandum of Agreement and Akwesasne Special task force—Memorandum of Agreement	***	***	***	***
	***	***	***	***
	***	***	***	***
Beverly and Kaminuriak Caribou management agreement	***	***	***	***
	***	***	***	***
	***	***	***	***
Capital facilities and community services for Fort McKay	***	***	***	***
	***	***	***	***
	***	***	***	***
Chiefs of Ontario—Fort McKay	***	***	***	***
	***	***	***	***
	***	***	***	***
Cree-Kativik school board (James Bay)	***	***	***	***
	***	***	***	***
	***	***	***	***
Cree trappers association	***	***	***	***
	***	***	***	***
	***	***	***	***
Declaration of political intent negotiations	***	***	***	***
	***	***	***	***
	***	***	***	***
Declaration of political intent negotiations—Education participation	***	***	***	***
	***	***	***	***
	***	***	***	***
Economic development	***	***	***	***
	***	***	***	***
	***	***	***	***
Forest protection	***	***	***	***
	***	***	***	***
	***	***	***	***
Hydro land lines	***	***	***	***
	***	***	***	***
	***	***	***	***
Indian wildlife management	***	***	***	***
	***	***	***	***
	***	***	***	***
Infrastructure rehabilitation—Schefferville	***	***	***	***
	***	***	***	***
	***	***	***	***
Manow—NAN bands	***	***	***	***
	***	***	***	***
	***	***	***	***
Natural resources development	***	***	***	***
	***	***	***	***
	***	***	***	***

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
1,117	...	...	...	...	...	1,117	...	...	1,117
...
1,117	...	...	...	...	...	1,117	...	...	1,117
...	3,257	...	...	...	...	3,257	...	...	3,257
...	3,813	...	...	...	...	3,813	...	...	3,813
...	11,268	...	...	...	...	11,268	...	...	11,268 (1)
...	...	...	...	...	...	...	14	...	14
...	...	...	...	...	...	...	15	...	15
...	...	...	...	...	...	...	104	...	104
...	...	...	...	762	...	762	...	...	762
...	...	...	...	594	...	594	...	...	594
...	...	...	...	4,151	...	4,151	...	...	4,151
...	425	...	...	...	...	425	...	...	425
...	50	...	...	...	...	50	...	...	50
...	475	...	...	...	...	475	...	...	475 (1)
35,952	...	...	...	...	...	35,952	...	...	35,952
41,645	...	...	...	...	...	41,645	...	...	41,645
442,332	...	...	...	...	...	442,332	...	...	442,332
82	...	...	...	...	...	82	...	...	82
115	...	...	...	...	...	115	...	...	115
1,214	...	...	...	...	...	1,214	...	...	1,214
...	1,064	...	...	...	...	1,064	...	...	1,064
...	503	...	...	...	...	503	...	...	503
...	2,311	...	...	...	...	2,311	...	...	2,311
...	185	...	...	...	...	185	...	...	185
...	154	...	...	...	...	154	...	...	154
...	589	...	...	...	...	589	...	...	589 (1)
...	...	...	...	...	...	...	7,009	...	7,009
...	...	...	...	...	...	...	7,447	...	7,447
...	12	...	...	...	...	12	29,239	...	29,251
...	1,386	...	...	...	...	1,386	...	...	1,386
...	1,064	...	...	...	...	1,064	...	...	1,064
...	5,754	...	...	...	...	5,754	...	...	5,754
...	...	7,820	...	...	...	7,820	...	...	7,820
...	...	963	...	...	...	963	...	...	963
1,000	...	21,440	...	...	...	22,440	...	...	22,440
...
...	...	342	...	...	...	342	...	...	342
...	...	1,541	...	...	...	1,541	...	...	1,541 (f)
1,384	...	...	...	...	...	1,384	...	...	1,384
1,384	...	...	...	...	...	1,384	...	...	1,384
...	5,758	...	...	...	...	5,758	...	...	5,758
...	7,635	...	...	...	...	7,635	...	...	7,635
...	13,393	...	...	...	...	13,393	...	...	13,393 (1)
...	501	...	...	...	...	501	...	...	501
...	500	...	...	...	...	500	...	...	500
...	7,585	...	...	...	...	7,585	...	...	7,585

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Newfoundland agreement	9,764 9,192 45,575	...	...	...
Nishnawbe—Aski Nation CFA
Northeastern Quebec agreement
Northern flood agreement
Roads on and to reserves
Site assessment—Abandoned diesel generating stations on reserve
Social services ⁽³⁾
Specific claims
Tripartite Economic Development Negotiations
Tripartite Indian services
Total ministry	9,764 9,192 45,575	...	...	...

INDUSTRY, SCIENCE AND TECHNOLOGY**Department****INDUSTRY, SCIENCE AND TECHNOLOGY**

Industrial and regional development	2,928
	630,651	310,879	690,209	561,133
Subsidiary agreements on science and technology .....	...	...	...	...
Tourism	33 21 906	25 32 850	66 30 4,681	29 24 796
Tourism co-operative partnership agreements	3,972 2,982 8,878	659 3,073 3,833	1,332 1,286 2,645	1,829 672 2,501
Western economic partnership agreements .....	...	...	...	...
Total ministry	4,005 3,003 640,435	684 3,105 315,562	1,398 1,316 697,535	1,858 3,624 564,430

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	9,764	...	...	9,764
...	...	...	...	...	...	9,192	...	...	9,192
...	...	...	...	...	...	45,575	...	...	45,575
...	350	...	...	...	...	350	...	...	350
...	350	...	...	...	...	350	...	...	350
...	700	...	...	...	...	700	...	...	700 ⁽¹⁾
1,224	...	...	...	...	...	1,224	...	...	1,224
1,616	...	...	...	...	...	1,616	...	...	1,616
36,157	...	...	...	...	...	36,157	...	...	36,157
...	...	77	...	...	...	77	...	...	77
...	...	15,750	...	...	...	15,750	...	...	15,750
...	...	80,405	...	...	...	80,405	...	...	80,405
...	...	464	...	...	...	464	...	...	464
...	...	659	...	...	...	659	...	...	659
...	...	17,845	...	...	...	17,845	...	...	17,845
...
...	...	200	...	...	...	200	...	...	200
...	...	200	...	...	...	200	...	...	200 ^(f)
...	107,583	...	...	...	...	107,583	...	...	107,583
...	80,902	...	...	...	...	80,902	...	...	80,902
...	739,840	...	...	...	...	739,840	...	...	739,840
...	...	...	...	...	10	10	...	...	10
...	...	...	...	...	10	10	...	...	10
...	296	...	...	...	...	296	...	...	296
...	302	...	...	...	...	302	...	...	302
...	1,056	...	...	...	...	1,056	...	...	1,056 ⁽¹⁾
...	854	...	...	...	...	854	...	...	854
...	717	...	...	...	...	717	...	...	717
...	5,217	...	...	...	...	5,217	...	...	5,217
39,759	121,659	8,361	...	762	10	180,315	7,023	...	187,338
43,376	95,990	17,914	...	594	...	167,066	7,462	...	174,528
483,204	788,200	121,431	...	4,151	10	1,442,571	29,343	...	1,471,914
...	...	882	...	1,261	...	2,143	...	...	2,143
...	104	362	3,585	4,555	...	11,534	955	23	12,512
...	277,847	311,684	193,508	140,187	161,620	3,277,718	30,708	13,175	3,321,601
4,572	...	...	...	...	...	4,572	...	...	4,572
6,068	...	...	...	...	...	6,068	...	...	6,068
64,373	...	...	...	...	5,396	69,769	...	...	69,769
230	193	51	25	127	159	938	25	27	990
286	262	26	7	204	214	1,106	9	6	1,121
4,189	8,981	2,785	849	3,414	5,581	33,032	334	316	33,682
283	...	...	...	2,004	...	10,079	229	1,149	11,457
236	...	...	...	868	...	9,117	1,089	1,078	11,284
519	...	...	...	2,872	...	21,248	1,468	2,233	24,949
...	...	...	723	...	...	723	...	...	723
...	...	...	1,012	...	...	1,012	...	...	1,012
...	...	...	1,864	...	...	1,864	...	...	1,864
5,085	193	933	748	3,392	159	18,455	254	1,176	19,885
6,590	366	388	4,604	5,627	214	28,837	2,053	1,107	31,997
69,081	286,828	314,469	196,221	146,473	172,597	3,403,631	32,510	15,724	3,451,865

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
JUSTICE				
Compensation to victims of crime .....	...	...	...	...
	143	77	315	236
	674	303	1,987	1,466
Legal aid	1,747	215	3,209	1,254
	1,699	213	3,177	1,241
	18,220	2,769	34,852	17,190
Native courtworker	95	...	...	...
	98	...	...	...
	1,153	52	70	...
Young offenders assistance juvenile justice	5,010	1,934	5,905	4,615
	4,858	1,934	5,905	4,733
	34,561	13,596	40,864	32,419
Total ministry	6,852	2,149	9,114	5,869
	6,798	2,224	9,397	6,210
	54,608	16,720	77,773	51,075
NATIONAL DEFENCE				
Emergency Preparedness Canada				
Disaster financial assistance/				
Joint emergency preparedness program	301	182	338	3,411
	1,220	157	338	102
	14,443	5,207	7,157	23,947
NATIONAL HEALTH AND WELFARE				
Department				
Canada assistance plan	173,576	37,456	264,519	208,536
	151,398	35,491	248,614	227,314
	1,732,546	405,498	2,395,019	2,522,755
New Horizons	221	187	471	375
	291	193	610	499
	512	380	1,081	874
Vocational rehabilitation of disabled persons	5,280	281	7,409	6,206
	4,170	325	9,514	2,888
	43,602	4,540	69,608	63,945
Total ministry	179,077	37,924	272,399	215,117
	155,859	36,009	258,738	230,701
	1,776,660	410,418	2,465,708	2,587,574
SOLICITOR GENERAL				
Department				
Aboriginal policing	41	54	525	6
	32	43	332	...
	328	385	2,584	6
SUPPLY AND SERVICES				
Department				
PUBLIC WORKS				
Maintenance cost of Perley Bridge and MacDonald Cartier Bridge .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...
2,413	3,530	382	346	868	1,149	9,459	147	308	9,914
18,809	27,259	3,161	2,849	6,363	8,618	71,489	821	1,013	73,323 (f)
16,831	41,420	3,497	2,620	6,586	9,301	86,680	1,636	424	88,740
18,474	41,009	3,427	2,539	6,521	9,121	87,421	1,626	420	89,467
207,096	400,091	39,658	31,832	78,428	98,087	928,223	14,702	5,094	948,019
524	692	312	...	1,003	998	3,624	409	142	4,175
537	710	303	...	1,029	1,024	3,701	419	145	4,265
4,991	7,883	3,877	3,944	13,421	11,997	47,388	4,642	1,362	53,392
28,523	61,030	5,678	7,098	14,156	17,178	151,127	3,945	1,055	156,127
28,611	61,199	5,678	7,123	14,264	17,178	151,483	5,454	1,055	157,992
271,237	452,337	40,980	49,999	99,417	123,774	1,159,184	37,340	11,351	1,207,875
45,878	103,142	9,487	9,718	21,745	27,477	241,431	5,990	1,621	249,042
50,035	106,448	9,790	10,008	22,682	28,472	252,064	7,646	1,928	261,638
502,133	887,570	87,676	88,624	197,629	242,476	2,206,284	57,505	18,820	2,282,609
4,897	1,510	591	244	5,378	563	17,415	304	158	17,877
4,055	1,704	559	322	657	4,313	13,427	196	477	14,100
68,793	18,421	48,150	10,241	42,903	19,845	259,107	3,069	3,293	265,469
2,013,935	2,520,716	306,966	227,361	587,924	839,545	7,180,534	28,489	10,173	7,219,196
1,825,703	2,282,903	294,233	197,049	618,959	803,203	6,684,867	26,318	10,953	6,722,138
17,503,484	23,388,882	2,920,782	2,573,685	6,897,560	10,203,425	70,543,636	250,827	72,595	70,867,058
3,134	3,609	743	379	951	1,588	11,658	53	64	11,775
3,470	4,713	658	553	1,189	1,847	14,023	55	47	14,125
6,604	8,322	1,401	932	2,140	3,435	25,681	108	111	25,900 (4)
16,264	80,375	3,664	10,269	25,535	26,640	181,923	685	1,977	184,585
28,165	65,655	11,755	9,909	26,621	23,010	182,012	3	...	182,015
64,120	644,173	96,213	95,776	260,728	205,251	1,547,956	6,032	14,437	1,568,425
2,033,333	2,604,700	311,373	238,009	614,410	867,773	7,374,115	29,227	12,214	7,415,556
1,857,338	2,353,271	306,646	207,511	646,769	828,060	6,880,902	26,376	11,000	6,918,278
17,574,208	24,041,377	3,018,396	2,670,393	7,160,428	10,412,111	72,117,273	256,967	87,143	72,461,383
1,285	13,288	2,298	2,167	3,410	2,894	25,968	297	679	26,944
787	8,272	1,172	1,501	2,111	1,704	15,954	262	678	16,894
3,103	72,962	10,368	14,097	15,752	16,479	136,064	1,821	4,316	142,201
...	2,054	...	...	...	...	2,054	...	...	2,054
...	816	...	...	...	...	816	...	...	816
...	11,860	...	...	...	...	11,860	...	...	11,860

Summary of federal-provincial shared-cost programs—Concluded
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Canada Mortgage and Housing Corporation				
Land rental, rural and native housing and low rental accommodation	54,037	7,832	57,639	31,439
	49,591	7,668	54,987	31,735
	<i>432,657</i>	<i>57,556</i>	<i>482,142</i>	<i>268,071</i>
Total ministry	54,037	7,832	57,639	31,439
	49,591	7,668	54,987	31,735
	<i>432,657</i>	<i>57,556</i>	<i>482,142</i>	<i>268,071</i>
TRANSPORT				
Department				
Assistance in the construction, strengthening and improvement of provincial highways, secondary and access roads .....	...	3,068	...	...
	6,319	2,906	...	...
	<i>229,913</i>	<i>31,687</i>	...	<i>64,572</i>
Construction of grade separations .....	...	...	...	...

	...	...	...	<i>500</i>
Highway improvements	59,160	...	7,702	7,474
	54,799	...	10,000	5,894
	<i>113,959</i>	...	<i>66,452</i>	<i>115,009</i>
Nouveau Quebec Inuit airports .....	...	...	...	...

Transportation research and demonstrations (ERDA) .....	...	...	...	...

Strategic capital investment initiative—Highways .....	...	...	11,388	42,875

	...	...	<i>11,388</i>	<i>42,875</i>
Yellowhead highway .....	...	...	...	...

Total ministry	59,160	3,068	19,090	50,349
	61,118	2,906	10,000	5,894
	<i>343,872</i>	<i>31,687</i>	<i>77,840</i>	<i>222,956</i>
WESTERN ECONOMIC DIVERSIFICATION				
Economic and regional agreements/general development agreements .....	...	...	...	...

Grand total	439,299	85,962	421,324	414,944
	464,345	82,380	401,356	391,898
	<i>4,173,734</i>	<i>1,084,460</i>	<i>4,357,923</i>	<i>4,710,320</i>

Amounts in **roman** type are 1993-94 expenditures.

Amounts in **bold face** type are 1992-93 expenditures.

Amounts in *italic* type are expenditures from inception (including 1993-94 expenditures).

Amounts shown in the following footnotes are in thousands of dollars.

(1) Amends reporting in previous year's Public Accounts.

(2) An amount of \$22,057 (\$20,287 in 1992-93) was issued to the Council of Ministers of Education (Canada). These funds are then redistributed to all provinces. Breakdown not available.

(3) Social services program is a combination of Social services—Adult and day care and Social services—Child care agreement. These two federal-provincial shared-costs programs were regrouped under the new structure of Indian and Inuit Affairs program.

(4) Figures prior to 1992-93 are not available.

(f) Program completed.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
168,763	425,253	57,228	90,378	81,368	92,592	1,066,529	100,073	3,921	1,170,523
156,534	447,737	48,043	87,475	84,711	86,245	1,054,726	88,290	3,162	1,146,178
1,292,371	3,556,726	471,766	839,940	736,643	595,490	8,733,362	688,200	25,006	9,446,568
168,763	427,307	57,228	90,378	81,368	92,592	1,068,583	100,073	3,921	1,172,577
156,534	448,553	48,043	87,475	84,711	86,245	1,055,542	88,290	3,162	1,146,994
1,292,371	3,568,586	471,766	839,940	736,643	595,490	8,745,222	688,200	25,006	9,458,428
3,417	...	...	...	...	...	6,485	...	...	6,485
20,430	...	...	...	...	...	29,655	...	...	29,655
64,542	...	...	...	...	...	390,714	...	...	390,714
...
7,598	24,942	4,082	...	400	3,129	46,887	...	...	46,887 (f)
...	...	...	...	...	...	74,336	...	...	74,336
...	...	...	...	...	...	70,693	...	...	70,693
410	...	...	...	...	...	295,830	...	...	295,830
13,277	...	...	...	...	...	13,277	...	...	13,277
61	...	...	...	...	...	61	...	...	61
65,537	...	...	...	...	...	65,537	...	...	65,537
193	...	...	...	...	...	193	...	...	193
193	...	...	...	...	...	193	...	...	193
22,870	...	13,397	8,125	10,005	5,918	114,578	732	1,169	116,479
...
22,870	...	13,397	8,125	10,005	5,918	114,578	732	1,169	116,479
...
...
...	...	10,009	11,002	11,104	18,282	50,397	...	...	50,397 (f)
39,757	...	13,397	8,125	10,005	5,918	208,869	732	1,169	210,770
20,491	...	...	...	400	...	100,809	...	...	100,809
161,150	24,942	27,488	19,127	27,745	27,329	964,136	732	1,169	966,037
...	...	286	...	425	971	1,682	...	...	1,682
...	...	1,650	...	839	1,127	3,616	...	...	3,616
...	...	18,899	...	17,279	44,498	80,676	...	...	80,676
2,704,122	3,599,083	549,112	615,446	947,017	1,111,761	10,888,070	145,416	22,347	11,055,833
2,530,627	3,417,710	523,662	663,366	1,088,857	1,065,993	10,630,194	134,879	19,974	10,785,047
24,961,427	33,834,539	5,184,708	6,220,221	10,421,967	12,780,195	107,729,494	1,083,987	169,086	108,982,567

SECTION 12

1993-94

PUBLIC ACCOUNTS

Other Government-Wide Information

CONTENTS

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board pursuant to section 31 of the *Financial Administration Act*, together with related current year expenditures.

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
AGRICULTURE			COMMUNICATIONS		
Department			Department		
AGRI-FOOD PROGRAM			Communications		
Vote 1—Operating expenditures—			Vote 1—Operating expenditures—		
Operating budget	651,274,000	639,583,486	Operating budget	181,851,318	177,398,936
Vote 5—Capital expenditures—			Less: revenue credited to the vote	9,233,000	7,526,597
Operating budget—Minor				172,618,318	169,872,339
capital	43,520,000	41,866,541	Vote 5—Capital expenditures	48,244,288	48,226,698
Capital	29,676,000	29,679,506	Vote 10—Grants and contributions	120,191,143	119,960,597
	73,196,000	71,546,047	Vote 15—Payments to the Canada Post		
Vote 10—Grants and contributions	412,367,000 ⁽¹⁾	407,905,132	Corporation	81,300,000	81,300,000
Statutory amounts	824,508,791	800,123,103	Statutory amounts	14,538,861	14,455,193
	1,961,345,791	1,919,157,768	Total Communications	436,892,610	433,814,827
GRAINS AND OILSEEDS			Environment (Parks Program)		
PROGRAM			Vote 20—Operating expenditures—		
Vote 15—Operating expenditures—			Operating budget	264,078,126	252,313,890
Operating budget	38,333,000	38,294,984	Grants and contributions	3,836,025	3,820,025
Vote 20—Canadian Grain				267,914,151	256,133,915
Commission—Operating			Vote 21b—Parks Canada Enterprise Unit		
expenditures—			(Hot Springs) Revolving Fund		
Operating budget	47,885,000	47,244,201	(effective April 1, 1994)	1	
Grants and contributions	7,000	7,000	Vote 25—Capital expenditures—		
	47,892,000	47,251,201	Operating budget—Minor		
Vote 25—Grants and contributions	67,511,000	53,034,063	capital	4,454,415	3,160,881
Statutory amounts	124,202,905	124,198,999	Capital	130,000,000	129,370,860
	277,938,905	262,779,247		134,454,415	132,531,741
Total Department	2,239,284,696	2,181,937,015	Statutory amounts	23,710,424	23,461,395
Canadian Dairy Commission			Total Environment (Parks Program)	426,078,991	412,127,051
Vote 30—Program expenditures—			Multiculturalism and Citizenship		
Operating budget	3,039,000	2,966,792	Vote 1—Operating expenditures—		
Frozen	609,000		Operating budget	40,138,288	31,730,540
	3,648,000	2,966,792	Other operating costs	21,978,791	29,407,547
Total Ministry	2,242,932,696	2,184,903,807	Japanese canadian redress—		
ATLANTIC CANADA			Operating	1,843,117	1,130,141
OPPORTUNITIES AGENCY				63,960,196	62,268,228
Department			Vote 5—Grants and contributions	53,213,104	52,233,238
Vote 1—Operating expenditures—			Statutory amounts	5,243,848	5,243,848
Operating budget	43,728,400	41,972,921	Total Multiculturalism and Citizenship ..	122,417,148	119,745,311
Frozen	1,919,600		Secretary of State		
	45,648,000	41,972,921	Vote 1—Operating expenditures—		
Vote 5—Grants and contributions—			Operating budget	170,600,638	160,429,020
Grants and contributions	218,980,500	214,687,638	Frozen	138,722	
Frozen	36,463,500		Less: revenue credited to the vote	7,317,400	6,785,052
	255,444,000	214,687,638		163,421,960	153,643,968
Statutory amounts	19,093,827	19,085,140	Vote 5—Grants and contributions	353,705,500	353,424,386
Total Department	320,185,827	275,745,699	Statutory amounts	2,912,303,221	2,912,303,221
Enterprise Cape Breton Corporation			Total Secretary of State	3,429,430,681	3,419,371,575
Vote 10—Payments to the Enterprise			Total Department	4,414,819,430	4,385,058,767
Cape Breton Corporation	9,825,000	9,825,000			
Total Ministry	330,010,827	285,570,699			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Advisory Council on the Status of Women			National Battlefields Commission		
Vote 10—Program expenditures—			Vote 30—Program expenditures—		
Operating budget	3,462,168	3,356,502	Operating budget	4,540,400	4,492,925
Canada Council			Capital	366,000	407,167
Vote 30—Payments to the Canada Council	99,335,000	99,335,000	Frozen	600	
Canadian Broadcasting Corporation				4,907,000	4,900,092
Vote 35—Payments to the Canadian Broadcasting Corporation for operating expenditures	954,662,000	954,661,999	Statutory amounts	294,687	294,555
Vote 40—Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	4,000,000		5,201,687	5,194,647
Vote 45—Payments to the Canadian Broadcasting Corporation for capital expenditures	130,877,001	130,877,001	National Capital Commission		
	1,089,539,001	1,089,539,000	Vote 30—Payment to the National Capital Commission for operating expenditures	59,407,000	59,825,000
Canadian Film Development Corporation			Vote 35—Payment to the National Capital Commission for capital expenditures	14,308,000	14,308,000
Vote 50—Payments to the Canadian Film Development Corporation—			Vote 40—Payment to the National Capital Commission for grants and contributions	16,452,000	16,452,000
Other operating costs	123,919,000	123,917,931		90,167,000	90,585,000
Frozen	8,500,000		National Film Board		
	132,419,000	123,917,931	Vote 80—National Film Board Revolving Fund—Operating loss—		
Canadian Museum of Civilization			Operating budget	91,108,461	93,750,524
Vote 55—Payments to the Canadian Museum of Civilization for operating and capital expenditures	39,551,160	39,551,162	Grants and contributions	662,000	331,658
Canadian Museum of Nature			Frozen	600,000	
Vote 60—Payments to the Canadian Museum of Nature for operating and capital expenditures	19,752,953	19,752,953	Less: revenue credited to the vote	8,330,000	10,654,774
Canadian Radio-television and Telecommunications Commission				84,040,461	83,427,408
Vote 65—Program expenditures—			Statutory amount	(1,487,580)	(2,661,564)
Operating budget	32,150,400	31,963,857		82,552,881	80,765,844
Statutory amounts	3,092,285	3,081,464	National Gallery of Canada		
	35,242,685	35,045,321	Vote 85—Payments to the National Gallery of Canada for operating and capital expenditures	25,857,447	25,857,447
National Archives of Canada			Vote 90—Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000	3,000,000
Vote 70—Program expenditures—				28,857,447	28,857,447
Operating budget	51,568,900	51,194,803	National Library		
Capital	1,700,000	1,699,974	Vote 95—Program expenditures—		
Grants and contributions	2,520,000	2,520,000	Operating budget	34,859,701	34,739,179
	55,788,900	55,414,777	Grants and contributions	340,000	338,492
Statutory amounts	4,310,069	4,277,269	Frozen	100,000	
	60,098,969	59,692,046		35,299,701	35,077,671
National Arts Centre Corporation			Vote 100—Capital expenditures—		
Vote 75—Payments to the National Arts Centre Corporation	22,258,000	22,258,000	Operating budget—Minor capital	1,864,000	1,859,513
			Capital	7,580,000	7,580,000
				9,444,000	9,439,513
			Statutory amounts	2,579,673	2,577,725
				47,323,374	47,094,909

Budgetary details by allotment—Continued

	Allotments		Expenditures	
	\$		\$	
National Museum of Science and Technology				
Vote 105—Payments to the National Museum of Science and Technology for operating and capital expenditures	16,192,000		16,192,000	
Public Service Commission				
Vote 10—Program expenditures—				
Operating budget	130,948,034		128,975,276	
Statutory amounts	17,846,407		11,938,218	
	148,794,441		140,913,494	
Status of Women—Office of the Co-ordinator				
Vote 15—Program expenditures—				
Operating budget	5,551,000		5,305,036	
Grants and contributions	50,000		50,000	
	5,601,000		5,355,036	
Statutory amounts	339,902		336,000	
	5,940,902		5,691,036	
Total Ministry	6,341,508,098		6,292,801,059	
EMPLOYMENT AND IMMIGRATION				
Department/Commission				
Employment and Immigration				
CORPORATE MANAGEMENT AND SERVICES PROGRAM				
Vote 1—Program expenditures—				
Operating budget	216,350,444		213,329,968	
Refugee backlog clearance program	1,819,000		1,726,000	
Common services	162,858,000		161,857,648	
Less: revenue credited to the vote	325,436,000		322,839,000	
	55,591,444		54,074,616	
Statutory amounts	19,130,364		18,926,683	
	74,721,808		73,001,299	
EMPLOYMENT AND INSURANCE PROGRAM				
Vote 5—Operating expenditures—				
Operating budget	1,079,847,614		1,044,931,518	
Capital	10,740,000		10,730,854	
Frozen	217,304			
Less: revenue credited to the vote	1,025,586,000		993,708,000	
	65,218,918		61,954,372	
Vote 6b—Debts write-off—Special purpose	9,802		9,802	
Vote 10—Grants and contributions	1,330,402,996		1,277,932,692	
Statutory amounts	94,099,046		94,041,651	
	1,489,730,762		1,433,938,517	
Total Employment and Immigration ...	1,564,452,570		1,506,939,816	
Labour				
Vote 1—Operating expenditures—				
Operating budget	61,210,900		59,424,066	
Vote 5—Grants and contributions	64,163,000		64,139,375	
Statutory amounts	102,607,594		102,592,563	
Total Labour	227,981,494		226,156,004	
Total Department/Commission	1,792,434,064		1,733,095,820	
Canada Labour Relations Board				
Vote 10—Program expenditures—				
Operating budget	9,280,000		8,723,207	
Statutory amounts	805,021		805,021	
	10,085,021		9,528,228	
Canadian Centre for Occupational Health and Safety				
Vote 15—Program expenditures—				
Operating budget	7,923,900		6,913,142	
Less: revenue credited to the vote	4,680,000		3,670,594	
	3,243,900		3,242,548	
Statutory amount	476			
	3,244,376		3,242,548	
Total Ministry	1,805,763,461		1,745,866,596	
ENERGY, MINES AND RESOURCES				
Department				
Energy, Mines and Resources				
Vote 1—Operating expenditures—				
Operating budget	391,434,426		387,948,800	
Frozen	2,761,710			
Less: revenue credited to the vote	2,382,822		2,382,822	
	391,813,314		385,565,978	
Vote 3b—Surveys, Mapping and Remote Sensing Revolving Fund (effective April 1, 1994)	1			
Vote 5—Capital expenditures—				
Capital	55,470,000		52,302,249	
Frozen	59,000			
	55,529,000		52,302,249	
Vote 10—Grants and contributions—				
Grants and contributions	277,497,000		276,957,846	
Frozen	44,784,687			
	322,281,687		276,957,846	
Statutory amounts	144,803,238		73,805,042	
Total Energy, Mines and Resources	914,427,240		788,631,115	

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Forestry			ENVIRONMENT		
Vote 1—Operating expenditures—			Department		
Operating budget	117,576,376	116,033,030	ADMINISTRATION PROGRAM		
Frozen	4,000		Vote 1—Program expenditures—		
Less: revenue credited to the vote	285,476	285,476	Operating budget	75,645,026	67,786,016
	<u>117,294,900</u>	<u>115,747,554</u>	Grants and contributions	2,058,000	1,914,749
			Frozen	14,610	
Vote 5—Capital expenditures—			Less: revenue credited to the vote	1,820,000	338,791
Operating budget—Minor				<u>75,897,636</u>	<u>69,361,974</u>
capital	6,609,000	6,511,912	Statutory amounts	5,025,882	4,998,115
Capital	4,028,000	3,996,118		<u>80,923,518</u>	<u>74,360,089</u>
Frozen	204,001				
	<u>10,841,001</u>	<u>10,508,030</u>	ENVIRONMENTAL SERVICES		
Vote 10—Grants and contributions	<u>105,779,000</u>	<u>105,388,017</u>	PROGRAM		
Statutory amounts	<u>9,823,824</u>	<u>9,764,438</u>	Vote 5—Operating expenditures—		
Total Forestry	243,738,725	241,408,039	Operating budget	522,082,286	503,168,176
Total Department	1,158,165,965	1,030,039,154	Frozen	1,091,257	
			Less: revenue credited to the vote	38,129,000	34,147,309
Atomic Energy Control				<u>485,044,543</u>	<u>469,020,867</u>
Board					
Vote 20—Program expenditures—			Vote 10—Capital expenditures—		
Operating budget	40,345,000	38,222,735	Operating budget—Minor		
Grants and contributions	1,212,000	772,150	capital	9,551,839	9,406,113
	<u>41,557,000</u>	<u>38,994,885</u>	Capital	50,236,000	49,843,377
Statutory amounts	3,281,645	3,281,644		<u>59,787,839</u>	<u>59,249,490</u>
	<u>44,838,645</u>	<u>42,276,529</u>	Vote 15—Grants and contributions	62,324,200	61,938,191
			Statutory amounts	35,408,497	35,361,354
				<u>642,565,079</u>	<u>625,569,902</u>
Atomic Energy of Canada Limited			Total Ministry	723,488,597	699,929,991
Vote 25—Payments to Atomic					
Energy of Canada Limited			EXTERNAL AFFAIRS		
for operating and capital			Department		
expenditures—			CANADIAN INTERESTS ABROAD		
Other operating costs	173,549,000	173,549,000	PROGRAM		
Frozen	2,700,000		Vote 1—Operating expenditures—		
	<u>176,249,000</u>	<u>173,549,000</u>	Operating budget	844,254,067	792,175,304
			Vote 5—Capital expenditures	120,212,800	112,546,424
National Energy Board			Vote 10—Grants and contributions	474,445,100 ⁽²⁾	460,845,035 ⁽²⁾
Vote 30—Program expenditures—			Vote 15—Payments to the Canadian		
Operating budget	29,378,000	25,712,889	Broadcasting Corporation—		
Statutory amounts	2,732,255	2,726,000	Grants and contributions	15,291,000	15,291,000
	<u>32,110,255</u>	<u>28,438,889</u>	Statutory amounts	69,049,316	40,101,995
			Total Department	1,523,252,283	1,420,959,758
Northern Pipeline					
Agency			Canadian International Development		
Vote 30—Program expenditures—			Agency		
Operating budget	469,000	198,053	Vote 20—Operating expenditures—		
Statutory amount	14,000	14,000	Operating budget	105,748,000	103,582,851
	<u>483,000</u>	<u>212,053</u>	Vote 25—Grants and contributions—		
Total Ministry	1,411,846,865	1,274,515,625	Grants and contributions	1,722,258,381	1,721,711,986
			Frozen	98,771,622	
				<u>1,821,030,003</u>	<u>1,721,711,986</u>
			Vote 26b—Forgiveness of debts—		
			Pursuant to subsection 24(1) of the		
			Financial Administration		
			Act	6,650,000	6,644,515
			Statutory amounts	176,532,308	176,521,000
				<u>2,109,960,311</u>	<u>2,008,460,352</u>

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Secretariat			Canadian International Trade Tribunal		
Vote 40—Program expenditures—			Vote 40—Program expenditures—		
Operating budget	1,653,000	1,606,646	Operating budget	8,148,343	7,896,379
Statutory amount	67,000	67,000	Statutory amount	716,000	716,000
	1,720,000	1,673,646		8,864,343	8,612,379
Export Development Corporation			Federal Office of Regional Development—Quebec		
Statutory amounts	172,548,553	172,548,553	Vote 30—Operating expenditures—		
International Development Research Centre			Operating budget	23,537,000	22,017,295
Vote 45—Payments to the International Development Research Centre	142,000,000	142,000,000	Frozen	527,000	
				24,064,000	22,017,296
International Joint Commission			Vote 35—Grants and contributions—		
Vote 50—Program expenditures—			Grants and contributions	143,360,000	143,279,466
Operating budget	4,469,000	4,338,831	Frozen	42,398,601	
Statutory amounts	302,136	302,000		185,758,601	143,279,466
	4,771,136	4,640,831	Statutory amounts	19,321,352	19,299,415
Total Ministry	3,954,252,283	3,750,283,140		229,143,953	184,596,177
FINANCE			Office of the Superintendent of Financial Institutions		
Department			Vote 45—Program expenditures—		
FINANCIAL AND ECONOMIC POLICIES PROGRAM			Operating budget	44,108,000	41,478,707
Vote 1—Program expenditures—			Less: revenue credited to the vote	41,507,000	39,032,848
Operating budget	68,636,000	68,341,730		2,601,000	2,445,859
Less: revenue credited to the vote	5,089,000	5,076,000	Statutory amounts	72,592,455	(715,847)
	63,547,000	63,265,730		75,193,455	1,730,012
Vote 5—Contributions	279,030,000	150,866,974	Procurement Review Board		
Statutory amounts	352,495,955	352,480,508	Vote 50—Program expenditures—		
	695,072,955	566,613,212	Operating budget	672,000	328,794
PUBLIC DEBT PROGRAM			Frozen	200,000	
Statutory amount	38,009,230,290	38,009,230,290		872,000	328,794
FISCAL TRANSFER PAYMENTS PROGRAM			Statutory amount	68,000	68,000
Statutory amounts	7,947,747,387	7,947,747,387		940,000	396,794
SPECIAL PROGRAM			Total Ministry	47,148,200,097	46,827,373,545
Vote 30—Payments to the Foreign Claims Fund—			FISHERIES AND OCEANS		
Operating budget	10,000		Department		
Statutory amounts	121,503,708	50,000,000	Vote 1—Operating expenditures—		
	121,513,708	50,000,000	Operating budget	554,970,900	552,051,288
Total Department	46,773,564,340	46,573,590,889	Frozen	334,400	
Auditor General				555,305,300	552,051,288
Vote 35—Program expenditures	55,461,000	53,417,152	Vote 5—Capital expenditures	97,220,400	93,007,709
Statutory amounts	5,033,006	5,030,142	Vote 10—Grants and contributions	405,220,200	372,579,968
	60,494,006	58,447,294	Statutory amounts	40,288,310	39,443,427
			Total Ministry	1,098,034,210	1,057,082,392

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
GOVERNOR GENERAL					
Vote 1—Program expenditures—			TRANSFER PAYMENTS TO THE		
Operating budget	9,261,102	9,259,166	TERRITORIAL GOVERNMENTS		
Grants and contributions	13,000	12,000	PROGRAM		
Frozen	7,293		Vote 45—Transfer payments to the		
	9,281,395	9,271,166	Government of the Northwest		
Statutory amounts	926,857	926,477	Territories and to the Government		
			of the Yukon Territory—		
Total Ministry	10,208,252	10,197,643	Grants and contributions	1,102,902,076	1,055,561,640
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
ADMINISTRATION PROGRAM					
Vote 1—Program expenditures—			Canadian Polar		
Operating budget	45,212,644	44,426,723	Commission		
Grants and contributions	458,000	458,000	Vote 50—Program expenditures—		
	45,670,644	44,884,723	Operating budget	1,055,000	1,050,728
Statutory amounts	4,032,753	4,032,115	Grants and contributions	22,000	16,600
	49,703,397	48,916,838		1,077,000	1,067,328
INDIAN AND INUIT AFFAIRS PROGRAM					
Vote 5—Operating expenditures—			Statutory amount	46,000	46,000
Operating budget	168,105,025	166,129,540		1,123,000	1,113,328
Other operating costs	77,409,000	77,328,234	Total Ministry	4,730,656,049	4,642,750,895
	245,514,025	243,457,774	INDUSTRY, SCIENCE AND TECHNOLOGY		
Vote 6b—Increase loan guarantee			Department		
authority—Special purpose	1		Industry, Science and Technology		
Vote 10—Capital expenditures—			Vote 1—Operating expenditures—		
Operating budget—Minor			Operating budget	230,609,611	221,148,886
capital	6,797,387	7,422,349	Special purpose reorganization		
Capital	15,257,692	14,334,035	allotment—		
	22,055,079	21,756,384	Agriculture—		
Vote 15—Grants and contributions	3,081,112,232	3,080,624,576	Operating budget	1,976,449	1,877,238
Statutory amounts	71,799,254	38,477,005		232,586,060	223,026,124
	3,420,480,591	3,384,315,739	Vote 5—Grants and contributions—		
NORTHERN AFFAIRS PROGRAM					
Vote 30—Operating expenditures—			Grants and contributions	467,108,500	458,398,952
Operating budget	57,585,560	56,025,439	Aboriginal economic		
Other operating costs	17,763,000	17,608,849	program	69,694,000	69,440,182
	75,348,560	73,634,288	Special purpose reorganization		
Vote 35—Grants and contributions	60,547,179 ⁽³⁾	60,317,924	allotment—		
Vote 40—Payments to Canada Post			Agriculture—		
Corporation	15,000,000	13,750,000	Grants and contributions	3,740,000	3,718,359
Statutory amounts	5,551,246	5,141,138	Less: adjustments of Prior Year's		
	156,446,985	152,843,350	Payables at Year End	4,030,449	
Consumer and Corporate Affairs					
Vote 1—Operating expenditures—					
Operating budget					
Grants and contributions					
Special purpose reorganization					
allotment—					
Agriculture—					
Operating budget					
National Health and Welfare—					
Operating budget					
Vote 2b—Canadian Intellectual Property					
Office Revolving Fund (effective					
April 1, 1994)					

Budgetary details by allotment—Continued

	Allotments		Expenditures	
	\$		\$	
Vote 5—Capital expenditures—				
Operating budget—Minor capital	958,000			
Capital	30,788,700		29,444,787	
Special purpose reorganization allotment—				
National Health and Welfare—				
Capital	382,000		499,941	
Operating budget—Minor capital	42,000			
	32,170,700		29,944,728	
Statutory amounts	16,314,081		16,202,216	
Total Consumer and Corporate Affairs	201,269,791		188,117,139	
Total Department	995,876,416		968,187,015	
Canadian Space Agency				
Vote 20—Operating expenditures—				
Operating budget	40,675,000		38,392,810	
Frozen	3,693,000			
	44,368,000		38,392,810	
Vote 25—Capital expenditures—				
Operating budget—Minor capital	6,440,637		5,982,164	
Personnel	8,559,000		7,326,369	
Capital	304,890,653		302,085,242	
Adjustments of Prior Year's Payables at Year End	5,957,710			
Frozen	20,234,000			
	8,500,000		6,000,380	
Less: revenue credited to the vote	337,582,000		309,393,395	
Vote 30—Grants and contributions	27,111,000		27,095,850	
Statutory amounts	3,077,970		3,048,372	
	412,138,970		377,930,427	
Cape Breton Development Corporation				
Vote 35—Payments to the Cape Breton Development Corporation for operating and capital expenditures	38,549,000		38,549,000	
Competition Tribunal				
Vote 10—Program expenditures—				
Operating budget	1,584,000		911,959	
	79,000		79,000	
Statutory amount	1,663,000		990,959	
Copyright Board				
Vote 15—Program expenditures—				
Operating budget	940,709		930,308	
	75,000		75,000	
Statutory amount	1,015,709		1,005,308	
Federal Business Development Bank				
Vote 40—Payments to the Federal Business Development Bank	15,075,000		15,074,525	
Investment Canada				
Vote 45—Program expenditures—				
Operating budget	6,164,715		5,864,816	
Special purpose reorganization allotment—				
External Affairs—				
Operating budget	2,743,885		2,619,405	
	8,908,600		8,484,221	
Statutory amounts	813,172		813,150	
	9,721,772		9,297,371	
National Research Council of Canada				
Vote 50—Operating expenditures—				
Operating budget	277,248,052		276,064,942	
Frozen	2,898,000			
	31,691,052		31,691,052	
Less: revenue credited to the vote	248,455,000		244,373,890	
Vote 55—Capital expenditures—				
Operating budget—Minor capital	2,000,000		2,000,000	
Capital	50,743,000		50,731,190	
	2,350,000		2,350,000	
Less: revenue credited to the vote	50,393,000		50,381,190	
Vote 60—Grants and contributions	117,571,003		117,379,396	
Statutory amounts	21,468,215		21,431,064	
	437,887,218		433,565,540	
Natural Sciences and Engineering Research Council				
Vote 65—Operating expenditures—				
Operating budget	17,580,000		17,117,692	
Vote 70—Grants—				
Grants and contributions	476,725,000		476,725,000	
Frozen	752,001			
	477,477,001		476,725,000	
Statutory amounts	1,024,634		1,023,935	
	496,081,635		494,866,627	
Social Sciences and Humanities Research Council				
Vote 110—Operating expenditures—				
Operating budget	7,704,900		7,387,278	
Frozen	72,100			
	7,777,000		7,387,278	
Vote 115—Grants—				
Grants and contributions	92,842,000		92,842,000	
Frozen	300,000			
	93,142,000		92,842,000	
Statutory amounts	625,411		625,411	
	101,544,411		100,854,689	
Standards Council of Canada				
Vote 25—Payments to the Standards Council of Canada	5,653,000		5,580,635	

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statistics Canada			Supreme Court of Canada		
Vote 75—Program expenditures—			Vote 35—Program expenditures—		
Operating budget	285,614,046	283,795,997	Operating budget	12,956,000	12,589,446
Grants and contributions	12,845	12,845	Statutory amounts	4,022,316	4,022,316
Frozen	863,000			16,978,316	16,611,762
Less: revenue credited to the vote	39,722,291	39,722,292			
	246,767,600	244,086,550	Tax Court of Canada		
Statutory amounts	26,932,653	26,928,395	Vote 40—Program expenditures—		
	273,700,253	271,014,945	Operating budget	9,849,000	9,652,983
Total Ministry	2,788,906,384	2,716,917,041	Statutory amounts	736,862	735,000
				10,585,862	10,387,983
JUSTICE			Total Ministry	750,925,644	743,066,944
Department					
Vote 1—Operating expenditures—			NATIONAL DEFENCE		
Operating budget	190,832,454	187,202,121	Department		
Vote 5—Grants and contributions	259,183,613	257,749,412	Vote 1—Operating expenditures—		
Statutory amounts	17,140,811	17,124,484	Operating budget	8,495,265,305	8,474,125,546
Total Department	467,156,878	462,076,017	Frozen	3,452,126	
			Less: revenue credited to the vote	323,251,431	323,251,431
Canadian Human Rights Commission				8,175,466,000	8,150,874,115
Vote 10—Program expenditures—			Vote 5—Capital expenditures—		
Operating budget	17,210,427	16,582,580	Operating budget—Minor		
Statutory amounts	1,438,490	1,437,226	capital	74,150,417	74,150,417
	18,648,917	18,019,806	Capital	2,774,427,346	2,757,722,586
Commissioner for Federal Judicial Affairs			Frozen	4,447,683	
Vote 15—Operating expenditures—			Less: adjustments of Prior Year's		
Operating budget	4,537,000	4,533,374	Payables at Year End	72,333,284	
Grants and contributions	12,000	6,000		2,780,692,162	2,831,873,003
	4,549,000	4,539,374	Vote 10—Grants and contributions—		
Vote 20—Canadian Judicial Council—Operating expenditures—			Grants and contributions	196,815,954	192,575,915
Operating budget	612,000	548,485	Frozen	38,397,600	
Statutory amounts	192,432,158	192,432,158		235,213,554	192,575,915
	197,593,158	197,520,017	Statutory amounts	830,548,987	827,756,005
Federal Court of Canada			Total Department	12,021,920,703	12,003,079,038
Vote 25—Program expenditures—			Emergency Preparedness Canada		
Operating budget	30,020,000	29,244,291	Vote 15—Operating expenditures—		
Frozen	490,000		Operating budget	12,089,000	10,708,107
	30,510,000	29,244,291	Vote 20—Grants and contributions	18,120,683	17,982,165
Statutory amounts	2,633,513	2,624,000	Statutory amounts	693,211	691,179
	33,143,513	31,868,291		30,902,894	29,381,451
Offices of the Information and Privacy Commissioners of Canada			Total Ministry	12,052,823,597	12,032,460,489
Vote 30—Program expenditures—					
Operating budget	6,224,000	5,988,068			
Statutory amount	595,000	595,000			
	6,819,000	6,583,068			

Budgetary details by allotment—Continued

	Allotments		Expenditures	
	\$		\$	
NATIONAL HEALTH AND WELFARE				
Department				
DEPARTMENTAL ADMINISTRATION PROGRAM				
Vote 1—Program expenditures—				
Operating budget	72,872,080		72,165,404	
Grants and contributions	3,655,800		3,373,537	
Canadian job strategy	1,000,000		675,253	
Special purpose reorganization allotment—				
Employment and Immigration—				
Operating budget	15,333,900		15,010,968	
Grants and contributions	100,000		100,000	
Communications—				
Operating budget	870,400		846,380	
Frozen	199,220			
Less: revenue credited to the vote	2,508,000		2,508,000	
	91,523,400		89,663,542	
Statutory amounts	7,365,526		7,320,459	
	98,888,926		96,984,001	
HEALTH PROGRAM				
Vote 5—Operating expenditures—				
Operating budget	302,890,800		297,456,855	
Indian and northern health services—				
Operating budget	557,952,100		545,747,358	
Fitness and amateur sport—				
Operating budget	4,418,200		4,049,198	
Special purpose reorganization allotment—				
Communications—				
Operating budget	4,413,000		3,834,403	
	869,674,100		851,087,814	
Vote 10—Capital expenditures—				
Operating budget—Minor capital	1,036,000		1,036,000	
Capital	31,617,101		31,564,096	
Indian and northern health services—				
Capital	16,583,900		16,443,212	
Fitness and amateur sport—				
Operating budget—Minor capital	16,900		11,368	
Special purpose reorganization allotment—				
Communications—				
Capital	97,100		97,100	
	49,351,001		49,151,776	
Vote 15—Grants and contributions—				
Grants and contributions	62,632,000		61,484,454	
Indian and northern health services—				
Grants and contributions	246,204,000		244,101,691	
Fitness and amateur sport—				
Grants and contributions	47,410,200		47,386,484	
Special purpose reorganization allotment—				
Communications—				
Grants and contributions	37,145,600		37,145,600	
	393,391,800		390,118,229	
Statutory amounts	7,265,240,375		7,265,190,237	
	8,577,657,276		8,555,548,056	
SOCIAL PROGRAM				
Vote 20—Operating expenditures—				
Operating budget	147,408,388		145,624,196	
Special purpose reorganization allotment—				
Employment and Immigration—				
Operating budget	59,667,212		53,210,168	
Frozen	1,154,400			
Less: revenue credited to the vote	93,500,000		93,500,000	
	114,730,000		105,334,364	
Vote 25—Grants and contributions—				
Grants and contributions	91,097,748		59,968,571	
Special purpose reorganization allotment—				
Employment and Immigration—				
Grants and contributions	204,509,752		204,509,752	
Less: adjustments of Prior Year's Payables at Year End	27,772,368			
	267,835,132		264,478,323	
Statutory amounts	27,179,995,433		27,179,992,817	
	27,562,560,565		27,549,805,504	
Total Department	36,239,106,767		36,202,337,561	
Hazardous Materials Information Review Commission				
Vote 20—Program expenditures—				
Operating budget	1,328,600		1,104,937	
Frozen	2,400			
	1,331,000		1,104,937	
Statutory amounts	112,000		112,000	
	1,443,000		1,216,937	
Medical Research Council				
Vote 40—Operating expenditures—				
Operating budget	6,984,000		6,670,381	
Vote 45—Grants	251,329,000		251,287,952	
Statutory amounts	462,973		462,735	
	258,775,973		258,421,068	
Patented Medicine Prices Review Board				
Vote 50—Program expenditures—				
Operating budget	3,240,000		2,885,731	
Statutory amounts	252,155		251,000	
	3,492,155		3,136,731	
Total Ministry	36,502,817,895		36,465,112,297	

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
NATIONAL REVENUE			Canadian Centre for Management Development		
Customs and Excise			Vote 5—Program expenditures—		
Vote 1—Operating expenditures—			Operating budget	10,329,060	10,236,819
Operating budget	819,427,102	807,625,853	Grants and contributions	153,150	153,147
Compensation to Canada Post Corporation	7,543,000	7,445,528		10,482,210	10,389,966
	826,970,102	815,071,381	Vote 6b—RADIAN Revolving Fund (effective April 1, 1994)		
Vote 5—Capital expenditures—				1	
Operating budget—Minor capital	69,151,147	64,010,793	Statutory amount	758,000	758,000
Capital	5,600,000	4,176,686		11,240,211	11,147,966
	74,751,147	68,187,479	Canadian Intergovernmental Conference Secretariat		
Vote 10—Contributions	107,815,000	107,814,999	Vote 10—Program expenditures—		
Statutory amounts	78,186,903	78,053,652	Operating budget	2,797,000	2,595,517
	1,087,723,152	1,069,127,511	Statutory amounts	188,672	187,082
Taxation				2,985,672	2,782,599
Vote 15—Operating expenditures—			Canadian Transportation Accident Investigation and Safety Board		
Operating budget	1,236,696,860	1,223,897,985	Vote 15—Program expenditures—		
Grants and contributions	124,000	104,126	Operating budget	25,084,000	24,461,275
Less: revenue credited to the vote	100,138,859	100,471,723	Statutory amounts	2,298,734	2,286,598
	1,136,682,001	1,123,530,388		27,382,734	26,747,873
Vote 20—Capital expenditures—			Chief Electoral Officer		
Operating budget—Minor capital	64,385,000	62,102,935	Vote 20—Program expenditures—		
Statutory amounts	128,083,311	128,056,530	Operating budget	2,772,000	2,737,450
	1,329,150,312	1,313,689,853	Statutory amounts	153,878,355	153,877,117
Total Ministry	2,416,873,464	2,382,817,364		156,650,355	156,614,567
PARLIAMENT			Commissioner of Official Languages		
The Senate			Vote 25—Program expenditures—		
Vote 1—Program expenditures	27,020,000	26,074,804	Operating budget	11,528,413	11,398,079
Statutory amounts	14,807,853	14,807,853	Statutory amounts	1,053,846	1,053,700
	41,827,853	40,882,657		12,582,259	12,451,779
House of Commons			Public Service Staff Relations Board		
Vote 5—Program expenditures	169,987,000	166,722,020	Vote 35—Program expenditures—		
Statutory amounts	74,674,789	74,625,863	Operating budget	6,384,000	5,789,604
	244,661,789	241,347,883	Statutory amounts	573,577	572,000
Library of Parliament				6,957,577	6,361,604
Vote 10—Program expenditures	14,873,000	14,554,790	Security Intelligence Review Committee		
Statutory amounts	1,553,638	1,553,589	Vote 40—Program expenditures—		
	16,426,638	16,108,379	Operating budget	1,371,000	1,220,203
Total Ministry	302,916,280	298,338,919	Statutory amount	89,000	89,000
PRIVY COUNCIL				1,460,000	1,309,203
Department			Total Ministry		
Vote 1—Program expenditures—				328,753,699	326,795,543
Operating budget	96,165,700	96,138,990			
Grants and contributions	7,304,175	7,296,535			
Canadian unity initiative—Transition costs	1,302,000	1,292,133			
	104,771,875	104,727,658			
Statutory amounts	4,723,016	4,652,294			
Total Department	109,494,891	109,379,952			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
SECRETARY OF STATE			National Parole Board		
Department			Vote 25—Program expenditures—		
Employment and Immigration (Immigration Program)			Operating budget		
Vote 15—Operating expenditures—			Statutory amount		
Operating budget			27,297,000		
241,265,541			27,177,509		
232,023,406			Royal Canadian Mounted Police		
Vote 20—Capital expenditures—			Vote 30—Operating expenditures—		
Operating budget—Minor			Operating budget		
capital			Grants and contributions		
Capital			Less: revenue credited to the vote		
5,948,694			892,047,700		
14,924,400			862,495,447		
20,873,094			Vote 35—Capital expenditures—		
248,981,000			Operating budget—Minor		
243,954,010			capital		
Statutory amounts			Capital		
19,451,870			Statutory amounts		
19,451,558			1,287,336,859		
530,571,505			1,241,636,251		
514,602,311			Royal Canadian Mounted Police External Review Committee		
Immigration and Refugee Board of Canada			Vote 40—Program expenditures—		
Vote 30—Program expenditures—			Operating budget		
Operating budget			Statutory amount		
82,657,000			714,000		
75,082,415			576,444		
8,116,575			Royal Canadian Mounted Police Public Complaints Commission		
8,106,000			Vote 45—Program expenditures—		
90,773,575			Operating budget		
83,188,415			Frozen		
621,345,080			Statutory amount		
597,790,726			3,772,000		
SOLICITOR GENERAL			2,678,268,247		
Department			2,580,982,368		
Vote 1—Operating expenditures—			SUPPLY AND SERVICES		
Operating budget			Department		
First Nations policing service			Supply and Services		
36,993,000			Vote 1—Operating expenditures—		
33,400,385			Operating budget		
Vote 5—Grants and contributions			Grants and contributions		
Statutory amounts			Compensation to financial institutions ..		
39,256,201			Less: revenue credited to the vote		
2,204,687			456,296,685		
2,197,996			446,137,107		
78,453,888			Vote 2b—Government Telecommunica-		
67,109,783			tions and Informatics Services		
Canadian Security Intelligence Service			Vote 5—Capital expenditures—		
Vote 10—Program expenditures—			Operating budget—Minor		
Operating budget			capital		
Statutory amount			Statutory amounts		
245,363,000			801,102,627		
122,808			557,618,917		
245,485,808			25,126,889		
244,393,397			86,354,921		
Correctional Service			Total Supply and Services		
Vote 15—Penitentiary Service and			801,102,627		
National Parole Service—Operating			557,618,917		
expenditures—					
Operating budget					
Grants and contributions					
Frozen					
806,912,862					
792,227,814					
1,284,000					
1,251,761					
344,202					
808,541,064					
793,479,575					
Vote 20—Penitentiary Service and					
National Parole Service—Capital					
expenditures—					
Operating budget					
Capital					
6,964,000					
128,654,000					
135,618,000					
130,827,571					
Statutory amounts					
91,049,628					
72,499,564					
1,035,208,692					
996,806,710					

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Public Works			Canada Mortgage and Housing Corporation		
SERVICES PROGRAM			Vote 25—Operating expenditures—		
Vote 1—Public Works Revolving Fund—Operating loss—			Social housing	2,019,043,000	1,847,147,944
Other operating costs	28,181,000	25,726,259	Market housing	65,268,000	64,775,319
Vote 2b—Public Works Revolving Fund—To adjust the accounts	1		Housing support	34,737,000	32,844,720
Vote 5—Public Works Revolving Fund—Activities in support of broader Government objectives	3,349,000	2,868,309	Frozen	15,146,000	
Statutory amounts	399,282,992	(16,965,854)		2,134,194,000	1,944,767,983
	430,812,993	11,628,714	Vote 26b—To authorize the additional amount of \$13.5 billion pursuant to paragraph 21(2)(b) of the <i>Canada Mortgage and Housing Corporation Act</i>	1	
REAL PROPERTY PROGRAM				2,134,194,001	1,944,767,983
Vote 10—Operating expenditures—			Canada Post Corporation		
Operating budget	13,760,000	13,737,256	Vote 80—Payments to the Canada Post Corporation for special purposes	14,000,000	14,000,000
Other operating costs	1,206,379,700	1,214,134,307	Vote 81b—Borrowings authority	1	
National Gallery of Canada	6,002,000	6,037,000		14,000,001	14,000,000
Canadian Museum of Civilization	9,632,000	8,858,000	Canadian Commercial Corporation		
Canadian Museum of Nature	6,369,000	6,338,000	Vote 10—Program expenditures	14,467,000	13,763,075
National Museum of Science and Technology	4,937,000	4,782,000	Total Ministry	5,160,638,802	4,194,962,598
Frozen	3,747,300		TRANSPORT		
Less: revenue credited to the vote	239,431,000	286,259,990	Department		
	1,011,396,000	967,626,573	Vote 1—Operating expenditures—		
Vote 15—Capital expenditures—			Operating budget	1,540,143,800	1,532,761,512
Capital	249,593,000	236,603,924	Other operating costs	9,221,208	9,102,543
National Gallery of Canada	1,500,000	1,739,000	Frozen	146,200	
Canadian Museum of Civilization	2,649,000	1,957,000	Less: revenue credited to the vote	928,936,208	929,079,570
Canadian Museum of Nature	830,000	955,000		620,575,000	612,784,485
National Museum of Science and Technology	447,000	11,468,000	Vote 5—Capital expenditures	588,105,000	587,807,770
Frozen	2,700,000		Vote 10—Grants and contributions	312,689,008	308,532,761
	257,719,000	252,722,924	Vote 15—Payments to the Canarcctic Shipping Company Limited	2,657,000	2,657,000
Statutory amounts	428,072,222	428,072,222	Vote 20—Payments to the Jacques Cartier and Champlain Bridges Inc.	36,000,001	35,718,524
	1,697,187,222	1,648,421,719	Vote 25—Payments to the Canada Ports Corporation	725,000	659,928
CROWN CORPORATIONS PROGRAM			Vote 30—Payments to Marine Atlantic Inc.	130,893,000	129,275,000
Vote 20—Payments to Old Port of Montreal Corporation Inc.	5,200,000	5,200,000	Vote 35—Payments to VIA Rail Canada Inc.	343,367,000	342,700,000
Total Public Works	2,133,200,215	1,665,250,433	Vote 42b—Payment to the Atlantic Pilotage Authority	764,000	620,048
Communications (Government Telecommunications Agency)			Vote 43b—Payment to the Great Lakes Pilotage Authority, Ltd.	700,000	647,667
Statutory amount	63,674,958	(437,810)	Vote 45—Payments to the Laurentian Pilotage Authority	6,279,000	5,997,421
Total Department	2,997,977,800	2,222,431,540	Statutory amounts	142,106,444	140,008,709
			Total Department	2,184,860,453	2,167,409,313

Budgetary details by allotment—Continued

	Allotments		Expenditures	
	\$		\$	
Civil Aviation Tribunal				
Vote 50—Program expenditures—				
Operating budget	862,000		748,812	
Statutory amount	61,000		61,000	
	923,000		809,812	
Grain Transportation Agency Administrator				
Vote 55—Program expenditures—				
Operating budget	2,713,000		2,255,683	
Grants and contributions	2,743,000		2,010,363	
Frozen	450,000			
	5,906,000		4,266,046	
Statutory amounts	219,140		219,000	
	6,125,140		4,485,046	
National Transportation Agency				
Vote 60—Program expenditures—				
Operating budget	30,696,734		30,252,554	
Grants and contributions	4,000		1,919	
	30,700,734		30,254,473	
Statutory amounts	765,925,272		765,921,367	
	796,626,006		796,175,840	
Total Ministry	2,988,534,599		2,968,880,011	
TREASURY BOARD				
Secretariat				
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM				
Vote 1—Program expenditures—				
Operating budget	65,692,400		63,789,117	
Grants and contributions	165,000		155,000	
Frozen	116,600			
	65,974,000		63,944,117	
Statutory amounts	5,865,110		5,865,110	
	71,839,110		69,809,227	
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS				
Vote 5—Government contingencies—				
Frozen	413,631,974			
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM				
Vote 10—Public Service Insurance—				
Other operating costs	729,927,000		725,864,272	
Grants and contributions	1,285,000		197,405	
Less: revenue credited to the vote	64,016,000		62,748,285	
	667,196,000		663,313,392	
Statutory amounts	(1,186,488)		(1,186,488)	
	666,009,512		662,126,904	
Total Secretariat	1,151,480,596		731,936,131	
Comptroller General				
Vote 15—Program expenditures—				
Operating budget	16,025,000		15,708,551	
Statutory amount	1,364,000		1,364,000	
	17,389,000		17,072,551	
Total Ministry	1,168,869,596		749,008,682	
VETERANS AFFAIRS				
Department				
VETERANS AFFAIRS PROGRAM				
Vote 1—Operating expenditures—				
Operating budget	188,199,000		186,840,867	
Other health purchased services	352,223,000		303,255,511	
Frozen	20,000,000			
	560,422,000		490,096,378	
Vote 5—Grants and contributions	1,527,542,000		1,443,480,352	
Statutory amounts	18,224,384		18,224,384	
	2,106,188,384		1,951,801,114	
CANADIAN PENSION COMMISSION				
PROGRAM				
Vote 10—Program expenditures—				
Operating budget	4,554,000		4,537,015	
Statutory amount	438,000		438,000	
	4,992,000		4,975,015	
BUREAU OF PENSIONS ADVOCATES PROGRAM				
Vote 15—Program expenditures—				
Operating budget	6,878,000		6,694,077	
Statutory amounts	765,259		765,259	
	7,643,259		7,459,336	
VETERANS APPEAL BOARD PROGRAM				
Vote 20—Program expenditures—				
Operating budget	3,243,000		3,084,049	
Statutory amount	319,000		319,000	
	3,562,000		3,403,049	
Total Ministry	2,122,385,643		1,967,638,514	

Budgetary details by allotment—Concluded

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
WESTERN ECONOMIC DIVERSIFICATION			Vote 5—Grants and contributions—		
Vote 1—Operating expenditures—			Grants and contributions	179,660,101	141,839,129
Operating budget	31,547,500	26,483,039	Frozen	55,587,401	
				235,247,502	141,839,129
			Statutory amounts	5,169,860	5,169,676
			Total Ministry	271,964,862	173,491,844
			GRAND TOTAL	139,952,925,227	136,969,538,732

(1) An amount of \$20,893,095 available from previous years has been included with statutory amounts.

(2) An amount of \$13,538,129 representing an increase in the authority as authorized by Vote 10 has been included with statutory amounts.

(3) An amount of \$336,764 available from previous years has been included with statutory amounts.

Commissions

General information by commission

The purpose of the following statement is to present general information for all commissions that are part of the Government of Canada as an accounting entity, and also for all commissions funded at least 50% by the Government of Canada. Amounts in **bold face** type represent current year estimates and amounts in roman type represent current year expenditures.

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
COMMUNICATIONS					
Department					
ENVIRONMENT					
PARKS PROGRAM					
Historic Sites and Monuments Board of Canada	63,000	82,000	173,000	77,508	395,508
	63,850	82,329	182,171	57,308	385,658
The Board was established under Section 6 of the <i>Historic Sites and Monuments Act</i> by Order in Council PC 1960-2/1976, October 1, 1969. The Historic Sites and Monuments Board of Canada is a statutory board appointed by the Government in Council to advise the Minister of Environment on the Commemoration of our nation's history.					
Advisory Council on the Status of Women					
	306,600	206,300			512,900
	304,016	170,490			474,506
In 1973, the Canadian Advisory Council on the Status of Women was established as an independent organization funded by the Government. The Council was granted legal status through Order in Council PC 1976-781. Its mandate is to bring before the federal Government and the public matters of interest and concern to women; and to advise the Minister on such matters relating to the status of women as the Minister may refer to the Council for its consideration or as the Council may deem appropriate. The Council is permanent.					
Canadian Radio-television and Telecommunications Commission					
	1,536,100	325,000	25,113,300	8,268,285	35,242,685
	1,420,091	318,458	25,110,371	8,196,401	35,045,321

The Commission was established under Part I of the *Canadian Radio-television and Telecommunications Commission Act*, SC 1975, c49c as amended by the *Broadcasting Act*, SC 1991, c11 which came into force on June 4, 1991. It consists of not more than thirteen full-time members and not more than six part-time members, to be appointed by the Governor in Council. Its mandate is to encourage the implementation of the broadcasting policy through the regulation and supervision of the Canadian broadcasting system; and to regulate rates and other aspects of the services offered by telecommunications common carriers under federal jurisdiction. The Commission is permanent.

Commissions—Continued

General information by commission—Continued

	Members				
	Salaries	Travel and living expenses*	Other salaries	Other expenditures	Total
	\$	\$	\$	\$	\$
National Film Board	2,000	5,000	130,000	58,000	195,000
	1,500	3,722	132,389	34,206	171,817

The Board of Trustees was established under Part 4 of the *National Film Act, 1950* consisting of the Commissioner who shall be the Chairperson and eight other members to be appointed by the Governor in Council.

EMPLOYMENT AND IMMIGRATION

Department/Commission

LABOUR

Labour Adjustment Review Board	2,900	3,600			6,500
	2,900	3,600			6,500

The Board was established under the *Labour Adjustment Benefits Act*. Its mandate is to determine whether individuals are eligible to apply to a Canada Employment Centre for benefits under the Act. The termination date for industries designated nationally under the Act was August 17, 1986 and for industries designated regionally the termination date was February 12, 1987. Although the program is now ended, the Board still meets to deal with those cases of layoffs that still fall within the program dates. No termination date has been set for the Labour Adjustment Review Board.

ENERGY, MINES AND RESOURCES

Department

International Boundary Commission	138,000	7,000			145,000
	137,472	6,701			144,173

The Commission was established under the provision of the Treaty of Washington, April 11, 1908 and the Treaty of Washington, February 24, 1925. Its powers are further defined in the *International Boundary Commission Act*, R.S.C. 1985, c.1-16. The purpose of the Commission is to maintain an effective land and water boundary between Canada and the United States by means of physical demarcation, and to regulate transboundary construction activity. The Commission is a permanent organization.

Atomic Energy Control

Board ⁽¹⁾					
	33,200	35,081		9,192	77,473

The Board was established under Part 3 of the *Atomic Energy Control Act*, A-19, 1946. Its objective is to ensure that nuclear energy in Canada is only used with due regard to health, safety, security and the environment, and to support Canada's participation in the international measures to prevent the proliferation of nuclear weapons.

Commissions—Continued

General information by commission—Continued

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
National Energy Board	1,474,801	95,000	22,404,199	8,057,000	32,031,000
	1,286,839	93,413	20,143,537	6,915,100	28,438,889

The National Energy Board was established under Part I of the *National Energy Board Act*, c. N-6, 1974. Its objectives are to regulate in the public interest, those areas of the oil, gas, and electricity industries relating to i) the construction and operation of pipelines and international power lines, ii) traffic, tolls, and tariffs of pipeline, iii) exports of gas, oil and electricity, and imports of gas and oil, and iv) regulatory control of oil and gas resources on Frontier Lands not otherwise controlled by joint boards, and to advise the Minister of Natural Resources Canada on the development and use of energy resources.

Northern Pipeline Agency⁽¹⁾					
	13,920		62,279	135,854	212,053

The Agency was established in 1978 by the *Northern Pipeline Act* (SC 1977-78, c.20). The objective of the Agency is to facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the Act.

ENVIRONMENT

Department

National Round Table on the Environment and the Economy	573,000	40,000	51,000	2,108,600	2,772,600
	401,221	38,874	50,423	2,128,681	2,619,199

In October 1988, the Prime Minister announced the creation of the National Round Table on the Environment and the Economy to provide a forum for leaders from all sectors of Canadian society and to develop strategies and national options for the integration of the environment and the economy. The NRTEE members are appointed by and report to the Prime Minister. Term-indeterminate.

FISHERIES AND OCEANS

Department

Fisheries Prices Support Board	82,000	6,000	80,100	4,000	172,100
	80,137	5,402	60,685	3,670	149,894

The Board was established by authority of the *Fisheries Prices Support Act R.S.C. 1970, c. F-23*. Its mandate is to prescribe from time to time, with the approval of the Governor in Council, prices at which the Board may purchase fisheries products; to purchase, directly or indirectly, fish or fish products; and to pay, directly or indirectly, the differential between current market price and Board price to the producer. Term indeterminate.

Commissions—Continued

General information by commission—Continued

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
International Pacific Halibut Commission		4,050	1,800	967,000 1,078,924	967,000 1,084,774

The Commission was established under the *Northern Pacific Halibut Fisheries Convention Act, 1952-53, c. 43 S.1* amended and consolidated in RSC 1970, c. F-17. The Commission was established to conduct scientific investigations and to recommend to governments regulatory measures required for the management of halibut resources in the North Pacific Ocean. Term indeterminate.

Northwest Atlantic Fisheries Organization		17,062	2,400	410,000 420,000	410,000 439,462
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The Commission was established by a Convention adhered to by Canada, effective January, 1979, and regulations made under the *Fisheries Act*. Its mandate is to promote the conservation and maximum utilization of the fishery resources of the Northwest Atlantic Ocean and to encourage the co-operation internationally with further consultation regarding these resources. The life of the Commission is ongoing.

Pacific Salmon Commission		223,500 101,202	62,350	801,500 804,660	1,025,000 968,212
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The Commission was established by a Convention adhered to by Canada and the USA, signed in January 1986 and exchange of instruments in March 1985. The Commission is responsible for implementing the key principles of the Pacific Salmon Treaty, which deals with all species of salmon and, as well, takes into account the conservation of steelhead trout. The life of the Commission is ongoing.

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Department					
Indian Commission of Ontario	66,770 66,770	23,000 11,450	213,000 210,000	467,230 471,780	770,000 760,000

Established by concurrent Federal and Provincial Orders-in-Council and resolution of the Chiefs of Ontario in 1978. Current Federal Order-in-Council PC 1992-248 for period February 10, 1992 to March 31, 1995. The figure does not total commission costs. Since it is funded on a 2/3 (Federal) and 1/3 (Provincial) basis. The mandate is to provide a forum for the negotiation of Indian Land Claims and Indian Self-Government; and to assist the resolution of any other issue of mutual concern to Canada or Ontario and to the First Nations in the Province of Ontario.

Commissions—Continued

General information by commission—Continued

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
Northwest Territories Water Board	130,000	50,000			180,000
	140,100	55,043			195,143

The Board was established under Section 7 of the *Northern Inland Waters Act*, 1969-70, C. 66 and consists of not less than 3 and not more than 9 members appointed by the Minister. Its mandate is to provide for the conservation, development and utilization of the water resources of the NWT in a manner that will provide the optimum benefit therefrom for all Canadians and for the residents of the NWT in particular. The Board is permanent.

Yukon Territory Water Board	82,000	4,000			86,000
	75,373	3,465		118	78,956

The mandate for the Yukon Territory Water Board is to provide professional services. The Water Board is charged with the regulation of water use in the Yukon Territory under the provision of the *Northern Inland Waters Act*, 1970. Each member of the Board is appointed by the Minister of Indian Affairs and Northern Development for a 1 to 3 year term. The Yukon Territorial Water Board will exist as long as the *Northern Inland Waters Act* is in effect.

Canadian Polar Commission ⁽¹⁾					
	103,635	114,522		70,278	288,435

The Commission was established in 1991 to monitor the state of polar knowledge in Canada and elsewhere; to promote the development and dissemination of knowledge of the polar regions; to enhance Canada's international polar profile; and to provide information about research relating to polar regions to Canadians and Canadian organizations, institutions and associations.

INDUSTRY, SCIENCE AND TECHNOLOGY

Department

INDUSTRY, SCIENCE AND TECHNOLOGY

Eastern Aboriginal Economic Program Board	37,410	23,490		26,100	87,000
	31,983	20,404		22,001	74,388

The Eastern Board was established pursuant to Section 17 of the *Department of Industry, Science and Technology Act*. Its mandate is to review applications of aboriginal people for assistance and make recommendations to the Federal Government for its approval.

FedNor Economic Advisory Board	120,000	105,000			225,000
	110,710	64,175			174,885

The Board was established pursuant to Section 17 of the *Department of Industry, Science and Technology Act*. Its mandate is to advise the Federal Government on economic policies, programs and services particularly as they relate to the use of the Federal Economic Initiative in Northern Ontario.

Commissions—Continued

General information by commission—Continued

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
National Aboriginal Economic Program Board	180,960 157,552	82,940 73,697		113,100 101,127	377,000 332,376
The National Board was established pursuant to Section 17 of the <i>Department of Industry, Science and Technology Act</i> . Its mandate is to review applications of aboriginal people for assistance and make recommendations to the Federal Government for its approval.					
National Advisory Board on Science and Technology		108,017 70,609		14,792 14,631	122,809 85,240
The National Advisory Board on Science and Technology was established following the 1986 Speech from the Throne. The Board advises the Prime Minister on domestic and international developments and challenges in science, technology and innovation.					
Western Aboriginal Economic Board	52,200 47,124	32,480 28,377		31,320 28,207	116,000 103,708
The Western Board was established pursuant to Section 17 of the <i>Department of Industry, Science and Technology Act</i> . Its mandate is to review applications of aboriginal people for assistance and make recommendations to the Federal Government for its approval.					
Competition Tribunal	160,000 126,702	170,000 14,687	630,000 597,577	624,000 172,993	1,584,000 911,959
The Tribunal was established to provide a court of record to hear and determine applications made to it in relation to matters falling under Part VIII of the <i>Competition Act</i> . Term indeterminate.					
Copyright Board	346,000 346,124	15,549	332,000 356,460	321,000 287,175	999,000 1,005,308
The Copyright Board was established under the authority of the <i>Copyright Act</i> . Its mandate is:—To establish tariffs for the retransmission of distant radio and television signals;—To establish tariffs for the public performance of musical works;—To adjudicate rate disputes between licensing bodies representing copyright owners and users of their works; and — To rule on applications for non-exclusive licenses to use published works of unlocatable copyright owners.					
JUSTICE					
Canadian Human Rights Commission	410,442 409,089	104,800 88,578	12,092,838 11,924,258	6,040,837 5,597,881	18,648,917 18,019,806
The Commission was established under the authority of the <i>Canadian Human Rights Act</i> . Its mandate is to foster the principal that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society. Term indeterminate.					

Commissions—Continued

General information by commission—Continued

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
Commissioner for Federal Judicial Affairs					
1992 Commission on Judges' Salaries, Allowances and Benefits ⁽¹⁾	12,000	1,405		20,360	33,765
<p>The Commission was established under the authority of Section 26(1) of the <i>Judges Act</i>. The mandate was to inquire into the adequacy of the salaries and other amounts payable under the <i>Judges Act</i> and into the adequacy of the Judges' benefits in general. A report from the Commission was required to be submitted within six months of the date of the appointment of the Commissioners.</p>					
NATIONAL HEALTH AND WELFARE					
Department					
Canada Pension Plan Advisory Board ⁽¹⁾	20,603	55,275		3,457	79,335
<p>The Board was established as a committee under Part III, Section 117 of the Canada Pension Plan (Order in Council PC 1965-799 of May 5, 1965). An amendment to the <i>Canada Pension Plan Act</i> (Bill C116 of January 1, 1987) included the name change from Canada Pension Plan Advisory Committee to Canada Pension Plan Advisory Board. Its mandate is to review the operation of the Canada Pension Plan, the state of the Canada Pension Plan Investment Fund and the adequacy of coverage and benefits under the Plan. The life of the committee is unspecified.</p>					
Commission on Fair Play ⁽¹⁾		4,193		4,193	8,386
<p>The Commission on Fair Play was established in June 1986 by the Minister of State for Fitness and Amateur Sport. The Commission was created as a response to a growing concern by Canadians about the erosion of the principles of fair play and the increasing level of violence in sport. Twenty prominent Canadians from sport, medical and educational communities, the private sector and the media are generously volunteering their time and expertise to promote fair play. This Committee became incorporated December 2, 1993 and is no longer considered a Commission.</p>					
National Advisory Council on Aging ⁽¹⁾	26,028	50,036		37,080	113,144
<p>The Council was established by Order in Council PC 1980-1195, May 1, 1980 as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to assist and advise the Minister on all matters related to the quality of life of the aged. The life of the Council is unspecified.</p>					

Commissions—Continued

General information by commission—Continued

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
National Council of Welfare ⁽¹⁾	21,125	28,739		1,498	51,362

The Council was established by the *Government Organizational Act, 1969*, as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to advise the Minister on matters pertaining to social welfare policy. The life of the Council is unspecified.

Hazardous Materials Information

Review Commission	85,000	2,000	748,000	496,000	1,331,000
	84,115	2,000	746,415	272,407	1,104,937

The Commission was established under the authority of the *Hazardous Materials Information Review Act*. Its mandate is to make decisions on the validity of claims for exemption from the reporting requirements of the Workplace Hazardous Materials Information System; to make decisions concerning the compliance of material safety data sheets and labels with the relevant legislation to convene boards to hear appeals on its decisions, and to provide confidential business information to medical emergency. The Commission is permanent.

Patented Medicine Prices Review

Board ⁽¹⁾	103,100	52,003		812	155,915
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The Patented Medicine Prices Review Board was established under amendments to the *Patent Act* which came into force December 7, 1987. Its mandate is to prevent patentees from charging excessive prices for patented medicines. It is also charged with monitoring and reporting to Parliament on overall pharmaceutical pricing trends of all medicines and on investment by patentees in pharmaceutical research and development. Term indeterminate.

PRIVY COUNCIL

Department

Canadian Transportation Accident Investigation and Safety Board Act Review Commission ⁽¹⁾	161,929	60,683	833,088	2,985,452	4,041,152
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The Commission was established by Order in Council PC 1993-165 dated January 29, 1993. The Commission's mandate is to carry out and report on a comprehensive review of the operations of the *Canadian Transportation Accident Investigation and Safety Board Act*. The final report was submitted on January 31, 1994.

Commissions—Continued

General information by commission—Continued

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
Commission of Inquiry on the Blood System in Canada ⁽¹⁾		1,602	369,405	1,739,323	2,110,330
<p>This Commission was established by Order in Council PC 1993-1879 dated October 4, 1993. The Commission is to review and report on the mandate, organization, management, operations, financing and regulation of all activities of the blood system in Canada, including the events surrounding the contamination of the blood system in Canada in the early 1980s.</p>					
Commission to Review Allowances of Members of Parliament ⁽¹⁾	9,375	3,989	6,839	44,751	64,954
<p>This Commission was established by Order in Council PC 1994-87 dated January 13, 1994. The Commission's mandate is to inquire into the adequacy of the annual variations of sessional allowances payable to members of the Senate and the House of Commons and other allowances payable to them.</p>					
Indian Specific Claims Commission ⁽¹⁾	322,850	166,965	1,779,866	2,117,632	4,387,313
<p>This Commission was established by Order in Council PC 1991-1329 dated July 15, 1991. The Commission's mandate is to inquire into and report on whether an Indian band has established that it has an Indian specific claim in situations where an Indian band disagrees with the Minister of Indian Affairs and Northern Development's (the Minister) rejection of a claim for negotiation and where an Indian band disagrees with the Minister's determination as to which compensation criteria apply in the negotiation of a settlement. The Commission is also mandated to provide, or arrange for, mediation services.</p>					
Royal Commission on Aboriginal Peoples ⁽¹⁾	581,406	230,731	5,634,034	16,906,403	23,352,574
<p>This Commission was established by Order in Council PC 1991-1597 dated August 26, 1991. The Commission's mandate is to investigate the evolution of the relationship among aboriginal peoples (Indian, Inuit and Métis), the Canadian government, and the Canadian society as a whole. It is expected to propose specific solutions, rooted in domestic and international experience, to the problems which have plagued those relationships and which confront aboriginal peoples today.</p>					

Commissions—Continued

General information by commission—Continued

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
Royal Commission on New Reproductive Technologies ⁽¹⁾	250,000	20,338	1,507,015	2,428,991	4,206,344
<p>This Commission was established by Order in Council PC 1989-2150 dated October 25, 1989. The Commission's mandate was to inquire into and report on current and potential medical and scientific developments related to new reproductive technologies, considering in particular their social, ethical, health, research, legal and economic implications and the public interest, and recommending what policies and safeguards should be applied. The final report was submitted on November 15, 1993.</p>					
Canadian Transportation Accident Investigation and Safety Board	483,900	75,000	91,100	25,000	675,000
	483,900	58,195	107,331	14,389	663,815
<p>The Board was established on March 29, 1990 under the <i>Canadian Transportation Accident Investigation and Safety Board Act</i>. Its mandate is to advance transportation safety by: (i) identifying safety deficiencies in transportation occurrences; (ii) making recommendations designed to eliminate or reduce safety deficiencies; (iii) in addition to investigations and public inquiries into specific occurrences, the Board may conduct special investigations into more general matters pertaining to transportation safety in order to determine causes and contributing factors. The Board is permanent.</p>					
Chief Electoral Officer					
Electoral Boundaries					
Commissions	462,340	50,000	1,438,492	3,217,543	5,168,375
	93,677	47,754	919,725	2,906,843	3,967,999
<p>The Commissions were established under the authority of the <i>Electoral Boundaries Readjustment Act</i>. Each Commission's mandate is to complete a report for presentation to the House of Commons setting out the considerations and proposals of the Commission concerning the division of the province into federal electoral districts, the descriptions and boundaries of the districts and the population and name to be given to each district. Term of approximately 15 months.</p>					
Public Service Staff Relations					
Board	1,283,850	272,000	3,869,150	1,532,577	6,957,577
	1,287,925	202,332	3,740,603	1,130,744	6,361,604
<p>The Board was established under the <i>Public Service Staff Relations Act 1966-67</i>. Its mandate is to effectively and efficiently administer the systems of collective bargaining and grievance adjudication established under the <i>Public Service Staff Relations Act</i>, and the <i>Parliamentary Employment and Staff Relations Act</i>, as well as certain provisions of Part II of the Canada Labour Code concerning occupational safety and health applicable to employees in the Public Service. Term indeterminate.</p>					

Commissions—Continued

General information by commission—Continued

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
SECRETARY OF STATE					
Immigration and Refugee Board of Canada	24,000,000	745,240	42,214,000	23,814,335	90,773,575
	23,088,386	522,426	40,731,900	18,845,703	83,188,415
<p>The Immigration and Refugee Board (the Board) is an independent statutory judicial tribunal established under amendments to the <i>Immigration Act, 1976</i> which were passed by Parliament in July 1988 and which came into effect on January 1, 1989. The objective of the Board is to adjudicate claims to refugee status made by persons in Canada, in accordance with Canada's obligations pursuant to international convention and Canadian law; and to make available to persons who have been denied admission to or ordered deported from Canada, as well as to Canadian citizens and permanent residents whose family members have been refused landing in Canada, an independent court to which they may appeal such decisions on grounds of both law and equity.</p>					
SOLICITOR GENERAL					
National Parole Board	7,229,351	1,658,632			8,887,983 ⁽²⁾
	6,929,506	1,255,577			8,185,083

The National Parole Board is one component of the Canadian criminal justice system whose aim is to contribute to the maintenance of a just, peaceful and safe society. The National Parole Board is an agency within the federal Ministry of the Solicitor General. The powers of the National Parole Board are derived from the *Corrections and Conditional Release Act* as enacted in 1992, and its Regulations for conditional release and clemency matters, and the *Criminal Records Act* as amended in 1992 for pardons matters. Other statutes which confer jurisdiction on the National Parole Board are the *Prisons and Reformatories Act*, and the Criminal Code of Canada. The Board exercises exclusive authority over parole and certain aspects of conditional release of federal offenders (i.e. offenders serving a sentence of two years or more) and over parole of provincial offenders in those provinces and territories without their own parole boards. Provincial boards exist in Quebec, Ontario, and British Columbia. The National Parole Board, therefore, has jurisdiction over the granting of parole to provincial and territorial inmates in the seven remaining provinces and two territories. The Board also has authority to issue or grant pardons and make recommendations for the exercise of the royal prerogative of mercy for those convicted of a federal offence in all jurisdictions. The National Parole Board is permanent.

Commissions—Continued

General information by commission—Continued

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$

TRANSPORT

Department

Airworthiness Advisory Board		6,950			6,950
		6,924			6,924

The Board was established to provide the Assistant Deputy Minister, Aviation with an independent source of expert advice on airworthiness matters particularly when questions are raised by the aircraft industry, industry associations or members of the public relating to the design, manufacture and maintenance of aircraft and their effect on the operation of aircraft.

Railway Safety Act Review Committee		16,000	63,365	184,000	263,365
		15,719	62,806	177,906	256,431

On January 7, 1994, pursuant to Section 51(1) of the *Railway Safety Act*, Transport Minister Douglas Young announced the establishment of a three-person committee to conduct a comprehensive review of the operation of the act for the purpose of assessing the impact of this act and to make recommendations for amendment to his act as the committee considers appropriate with a report presented to the Minister of Transport no later than December 31, 1994.

VETERANS AFFAIRS

Department

CANADIAN PENSION COMMISSION PROGRAM

Canadian Pension Commission	2,112,000	750,000	1,760,000	370,000	4,992,000
	1,971,473	700,401	1,891,295	411,846	4,975,015

The Commission was established under the authority of the *Pension Act*. Its mandate is to adjudicate claims for compensation due to death or disability incurred during military and other selected service. Term indeterminate.

Commissions—Continued

General information by commission—Concluded

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
BUREAU OF PENSIONS ADVOCATES PROGRAM					
Bureau of Pensions Advocates	120,000 102,100	20,000 44,242	6,761,000 6,700,063	742,259 612,931	7,643,259 7,459,336

The Bureau was established in 1971 under the authority of the *Pension Act*. Its mandate is to counsel applicants with respect to the application of the *Pension Act* and related statutes and orders, to assist applicants in the preparation and submission of applications and to arrange for applicants to be represented by a pensions advocate at hearings held under the Act. The *War Veterans Allowance Act* authorizes the Bureau to represent applicants in the matter of an appeal to the Veterans Appeal Board. Term permanent.

VETERANS APPEAL BOARD PROGRAM

Veterans Appeal Board	1,408,000 1,221,823	30,000 17,874	1,618,000 1,709,899	506,000 453,453	3,562,000 3,403,049
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The Board was established under the authority of the *Veterans Appeal Board Act*. Its mandate is to act as the final tribunal for appeals on adjudication of disability pensions and allowances. Term indeterminate.

Note: amounts in **bold face** type represent current year estimates and amounts in roman type represent current year expenditures.

* For details related to current year expenditures, see following statement called—"Details of travel and living expenses".

(1) Estimates are not available.

(2) The above costs exclude Regional Community Board Member Fees which are charged against Standard Object 04 (professional services).

Commissions—Continued**Details of travel and living expenses**

The following statement presents detailed information on each commission's member. The member's status and the authority fixing the rate of travel and living expenses are identified by the following codes:

Status	Code	Authority fixing rate	Code
Full-time member employed in the Public Service	1	Governor in Council	A
Full-time member not employed in the Public Service	2	Statute(s) of the Commission	B
Part-time member employed in the Public Service	3	By-law(s) of the Commission	C
Part-time member not employed in the Public Service	4		

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures	Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures
			\$	\$				\$	\$
COMMUNICATIONS					Canadian Radio-television and Telecommunications Commission				
Department					Belisle F J (Vice Chairman)				
ENVIRONMENT					Burns A				
PARKS PROGRAM					Byron R (Appointed June 18, 1993)				
Historic Sites and Monuments Board of Canada					Colville D				
Beyea M	2	A	**	4,271	Dawley G (Appointed April 13, 1993)				
Bolger F	2	A	**	4,740	Dupras Y				
Conrad M	2	A	**	5,936	Gordon R				
Cowan T	2	A	**	7,657	Innes G (Appointed June 24, 1993)				
Gauthier R	2	A	**	2,871	Oda B (Terminated September 30, 1993)				
Harvey F	2	A	**	3,233	Ross E				
Humphries C W	2	A	**	8,419	Scott G				
Kinnear M	2	A	**	5,224	Senchuk P				
Lalonde A	2	A	**	7,294	Sherman L R (Vice Chairman)				
Story G M	2	A	**	4,501	Spicer K (Chairman)				
Symons T H B (Chief Commissioner)	2	A	**	22,926	Sylvestre C				
Tlen D	2	A	**	689	Warren S				
Tapardjuk L	2	A	**	2,847					
White J H	2	A	**	2,631					
				82,329					318,458
Advisory Council on the Status of Women					National Film Board				
Beatson K	4	A	**	5,398	Joshee K				
Cole D	4	A	**	3,761					3,722
Cooper A	2	A	**	30,881	EMPLOYMENT AND IMMIGRATION				
Couture D	4	A	**	3,651	Department/Commission				
Dahmer D	4	A	**	6,733	LABOUR				
Dubé C	4	A	**	6,465	Labour Adjustment Review Board				
Dungey D	4	A	**	7,461	Marshall W				
Durosel M	4	A	**	3,277	Morris J (Chairman)				
Foster J	4	A	**	3,252					1,083
Francis M	4	A	**	6,140					2,517
Golding L	4	A	**	2,788					3,600
Goodall T	4	A	**	3,520	ENERGY, MINES AND RESOURCES				
Greene-Fraize N	4	A	**	3,849	Department				
Martin T	4	A	**	2,532	International Boundary Commission				
Morrisseau L	4	A	**	2,833	Jacques S (Commissioner)				
Natrass S	4	A	**	4,764	Paquette N				
Noiles M	4	A	**	8,188					5,185
Rioux D	2	A	**	12,805					1,516
Robertson J	4	A	**	4,333					6,701
Salter J	4	A	**	7,768					
Shariff G	4	A	**	11,046					
Simms G	2	A	**	26,486					
Vuchnich C	4	A	**	2,559					
				170,490					

Commissions—Continued

Details of travel and living expenses—Continued

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures	Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures
			\$	\$				\$	\$
Atomic Energy Control Board					Northwest Atlantic Fisheries Organization				
Bishop A	4	A	**	11,015	McCurdy E	4	A	**	3,800
Farvolden R	4	A	**	9,441	Murphy W	4	A	**	4,266
Perron P	3	A	**	2,012	Rawson B	3	A	**	8,996
Walker W	4	A	**	12,613					17,062
				35,081					
National Energy Board					Pacific Salmon Commission				
Andrew R L	1	A	**	4,596	Alexander R	4	A	**	1,537
Bélanger C	1	A	**	14,422	Buchanan B	4	A	**	2,642
Côté-Verhaaf A	1	A	**	13,378	Crey E	4	A	**	2,844
Fredette J G (Vice-Chairman)	1	A	**	12,559	Davis T	4	A	**	3,712
Gilmour A B	1	A	**	1,527	Derrick E	4	A	**	2,002
Horner R B	1	A	**	6,976	Duncan B	4	A	**	848
Illing R	1	A	**	9,859	Fiamengo V	4	A	**	1,314
Priddle R (Chairman)	1	A	**	17,295	Forand M	4	A	**	2,633
Vollman K	1	A	**	12,801	Forrest M	4	A	**	2,317
				93,413	Fowler R	4	A	**	2,200
					Grant W	4	A	**	2,000
ENVIRONMENT					Green W	4	A	**	3,079
Department					Griswold M	4	A	**	3,506
National Round					Haugan R	4	A	**	5,676
Table on the Environment					James N	4	A	**	2,277
and the Economy					Keitlah N	4	A	**	3,752
Beaulieu A	4	A	**	1,248	Kendall R	4	A	**	2,234
Connell G E (Chairman)	1	A	**	2,844	Kendel R	4	A	**	3,650
Griffin D	4	A	**	6,095	Kristmason V	4	A	**	3,279
Griss P	4	A	**	660	Lefeuax-Valentine B	4	A	**	5,158
Hodge T	4	A	**	619	Legate J	4	A	**	1,075
Holtz S	4	A	**	1,475	Lemmers J	4	A	**	2,271
Houghton J E	4	A	**	438	Medenwaldt M	4	A	**	1,978
MacLeod J M	4	A	**	3,093	Miltenberger G	4	A	**	8,311
Pippard L	4	A	**	3,742	Nichol J	4	A	**	8,260
Smith C	4	A	**	1,873	Nugent R	4	A	**	2,501
Sopuck R	4	A	**	6,842	Peterson W	4	A	**	1,533
Stuart B D	4	A	**	4,282	Ronneseth A	4	A	**	8,445
Wedge M	4	A	**	4,650	Tribe G	4	A	**	3,739
Wilson M	4	A	**	1,013	Wick L	4	A	**	1,891
				38,874	Wright R	4	A	**	4,538
									101,202
FISHERIES AND OCEANS					INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department					Department				
Fisheries Prices Support Board					Indian Commission of Ontario				
Hearn M	2	B	**	1,458	Goulais P (Commissioner)	2	A	(1)	11,450
Johnson M (Chairperson)	1	B	**	2,592					
Raymond M	2	B	**	1,352	Northwest Territories Water Board				
				5,402	Arden D	4	B	**	4,822
International Pacific Halibut Commission					Emery D	4	B	**	19,205
Beamish D	3	A	**	1,500	Gilchrist I	4	B	**	4,520
Van Dorp B	4	A	**	1,275					
Sheppard A	4	A	**	1,275					
				4,050					

Commissions—Continued

Details of travel and living expenses—Continued

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures	Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures
				\$				\$	\$
Ipakohak F	4	B	**	16,578	Follis A	4	A	**	4,122
Nickerson D (Chairperson) ..	4	B	**	3,113	Palombi A	4	A	**	659
Overvold R	4	B	**	2,014	Pope R	4	A	**	3,919
Warner G	4	B	**	1,442	Reed J	4	A	**	3,920
Young R	4	B	**	3,349	Stille F	4	A	**	3,301
				55,043	Welk L	4	A	**	5,001
									64,175
Yukon Territory Water Board					National Aboriginal Economic Program Board				
Gordon J	4	C	**	3,465	Bush M	4	A	**	3,174
Canadian Polar Commission					Diamond A	4	A	**	3,256
Alford M	4	A	**	5,752	Giesbrecht W	4	A	**	3,314
Barber L	4	A	**	847	Goudie J D	4	A	**	73
Beaudry M	4	A	**	6,538	Grant W	4	A	**	1,923
Boone M	4	A	**	9,589	Hansen F	4	A	**	1,505
Filion L (Vice-Chairperson) ..	4	A	**	5,352	Hawkins K L	4	A	**	2,011
Fraser W (Chairperson)	2	A	**	26,500	Hickes J	4	A	**	2,533
Heyland D (Vice- Chairperson)	4	A	**	10,072	House D (Dr)	4	A	**	1,804
Lock G	4	A	**	14,915	Jamieson R	4	A	**	964
Miller G	4	A	**	16,653	Kime J J	4	A	**	490
Rose E A	4	A	**	5,787	Noble D A	4	A	**	3,063
Stager J	4	A	**	6,535	Paul J G	4	A	**	219
Tremblay M A	4	A	**	5,982	Rivard R	4	A	**	2,687
				114,522	Simon L J	4	A	**	3,616
					Thom G	4	A	**	3,814
INDUSTRY, SCIENCE AND TECHNOLOGY					Thomas K C (Chairperson) ..	4	A	**	27,923
Department					Williams R D (Ronald)	4	A	**	8,924
INDUSTRY, SCIENCE AND TECHNOLOGY					Williams R D (Ruth)	4	A	**	2,404
Eastern Aboriginal Economic Program Board									73,697
Abele F A	4	A	**	1,412	National Advisory Board on Science and Technology				
Coffey C	4	A	**	852	Clark H C (Dr)	4	A	**	9,014
Cooko-Whiteduck J	4	A	**	1,256	Desbiens B L (Dr)	4	A	**	4,180
Corbett R	4	A	**	2,401	Dorosz W M	4	A	**	1,200
Diamond A (Chairperson) ..	4	A	**	1,303	Dufresne G	4	A	**	501
Frances D A	4	A	**	340	Frize M (Dr)	4	A	**	1,343
Gill A	4	A	**	4,271	Gourdeau J P	4	A	**	1,441
Goudie J D	4	A	**	604	Inkpen L (Dr)	4	A	**	13,043
Hawkins K L	4	A	**	1,009	Janson P	4	A	**	1,731
Hickes J	4	A	**	1,576	Kavanagh K P	4	A	**	9,591
Lawson T C	4	A	**	1,841	Milewski I A	4	A	**	940
Paul J G	4	A	**	3,199	Milligan L P	4	A	**	2,670
Ward J P	4	A	**	340	Nicholson P	4	A	**	2,420
				20,404	Rae B	4	A	**	5,842
					Teschke W R	4	A	**	1,906
FedNor Economic Advisory Board					Thompson S M	4	A	**	13,895
Berner L (Chairman)	4	A	**	18,903	Verschuren A	4	A	**	892
Birnie P	4	A	**	4,315					70,609
Cochrane J	4	A	**	3,054	Western Aboriginal Economic Board				
Demers G	4	A	**	4,118	Asp J P	4	A	**	2,304
Dubien J	4	A	**	3,863	Coffey C	4	A	**	2,770
Duggan M	4	A	**	7,374	Gaucher F	4	A	**	2,373
Emery S	4	A	**	1,626	Giesbrecht W	4	A	**	1,066
					Gladue R	4	A	**	815
					Louis R H	4	A	**	566
					Payer B	4	A	**	1,751

Commissions—Continued

Details of travel and living expenses—Continued

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures	Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures
			\$	\$				\$	\$
Riddle C T	4	A	**	7,876	Jobe D	2	A	**	2,118
Rivard R	4	A	**	3,459	Kehoe R	2	A	**	1,223
Wedge M	4	A	**	1,648	Kelley S	2	A	**	2,552
Williams R D (Chairperson) ..	4	A	**	3,749	Lemke K	2	A	**	135
				28,377	LeHoullier M (Vice-Chairperson)	2	A	**	1,013
					McKelvie K	2	A	**	11,929
Competition Tribunal					Miles F	2	A	**	1,122
Clarke V L	4	A	**	1,730	Montgomery L	2	A	**	2,361
Coté A	4	A	**	721	Prevailing J	2	A	**	5,426
Mathieu G	4	A	**	811	Romano F	2	A	**	2,081
McKeown W (Chairman)	2	A	**	1,908	Rotherham A	2	A	**	4,349
Roseman F	2	A	**	698	Stinson R	2	A	**	6,216
Rothstein M	2	A	**	664					55,275
Simpson S	2	A	**	2,816	Commission on Fair Play				
Smith J	4	A	**	5,339	Lachance V	2	A	**	481
				14,687	Moore D	2	A	**	1,496
					Nease T (Chairperson)	2	A	**	2,216
Copyright Board									4,193
Alexander J A	1	A	**	1,657	National Advisory Council on Aging				
Héru M (Vice-Chairman)	1	A	**	6,188	Best J	2	A	**	5,057
Hon Justice D H Medhurst (Chairman)	4	A	**	7,704	Boswell A	2	A	**	1,910
				15,549	Carver R	2	A	**	2,683
JUSTICE					Chartier J	2	A	**	449
Canadian Human Rights Commission					Dickson E	2	A	**	1,376
Bhatia G S	4	B	**	16,645	Ford D	2	A	**	8,935
Collins W A	4	B	**	12,997	Gregan B	2	A	**	1,023
Dickson M L	4	B	**	4,567	Houge-Charlebois M	2	A	**	4,621
Dupuis R	4	B	**	7,010	MacDonell J (Chairperson) ..	2	A	**	7,612
Falardeau-Ramsay M (Deputy Chief commissioner)	1	B	**	8,036	Mollard W	2	A	**	6,335
Impey I	4	B	**	6,244	Okpik A	2	A	**	2,704
Stackhouse R	4	B	**	1,299	Porter N	2	A	**	2,433
Yalden M (Chief commissioner)	1	B	**	31,780	Soucy M	2	A	**	4,898
				88,578					50,036
Commissioner for Federal Judicial Affairs					National Council of Welfare				
1992 Commission on Judges' Salaries, Allowances and Benefits					Colavecchia E	2	A	**	761
Guerard Y	2	B	**	1,405	Davies U	2	A	**	3,542
					Desmarais A M	2	A	**	2,657
NATIONAL HEALTH AND WELFARE					Dickie N	2	A	**	1,423
Department					Gagnon A (Chairperson)	2	A	**	5,555
Canada Pension Plan Advisory Board					Gwozd S	2	A	**	2,007
Brady D	2	A	**	3,932	Lalonde M	2	A	**	1,988
Erlichman L (Chairperson) ..	2	A	**	1,045	Lashley M	2	A	**	2,054
Holowack W	2	A	**	9,773	Nash-Foster N	2	A	**	1,081
					Noseworthy R	2	A	**	3,915
					Terry W	2	A	**	1,991
					Zed G	2	A	**	1,765
									28,739
					Hazardous Materials Information Review Commission				
					St Pierre C (President)	1	A	**	2,000

Commissions—Continued

Details of travel and living expenses—Continued

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures	Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures
			\$	\$				\$	\$
Patented Medicine Prices Review Board					Royal Commission on Aboriginal Peoples				
Eastman Dr H C (Chairman) .	4	A	**	18,002	Chartrand P (Commissioner) .	2	A	**	61,246
Gibbons S	4	A	**	6,227	Dussault R (Co-Chairman) . .	2	A	**	44,416
Goyer Dr R (Vice-Chairman)	4	A	**	5,921	Erasmus G (Co-Chairman) . .	2	A	**	20,719
Mutala C	4	A	**	12,259	Meekison P (Commissioner) .	2	A	**	36,842
Wright C	4	A	**	9,594	Robinson V (Commissioner) .	2	A	**	47,790
				<u>52,003</u>	Sillet M (Commissioner)	2	A	**	13,651
					Wilson B (Commissioner) . . .	2	A	**	6,067
									<u>230,731</u>
PRIVY COUNCIL					Royal Commission on New Reproductive Technologies				
Department					Baird P A (Chairman)				
Canadian Transportation Accident Investigation and Safety Board Act Review Commission					Jantzen G (Commissioner) . . .	2	A	**	388
Everson W E (Commissioner)	2	A	**	12,155	Knoppers B M (Commissioner)	2	A	**	2,507
Gauthier J (Commissioner) . .	2	A	**	15,287	McCutcheon S E M (Commissioner)	2	A	**	415
Hyndman L O (Chairperson)	2	A	**	33,241	Scorsone S R (Commissioner)	2	A	**	217
				<u>60,683</u>					<u>20,338</u>
Commission of Inquiry on the Blood System in Canada					Canadian Transportation Accident Investigation and Safety Board				
Krever H (The Honourable) (Commissioner)	1	A	**	<u>1,602</u>	Bennett G E	1	A	**	5,930
Commission to Review Allowances of Members of Parliament					Brunet Z	1	A	**	9,521
Franks C E S (Commissioner)	2	A	**	2,297	Dupont W R	1	A	**	5,404
Lapointe C (Commissioner and Chairman)	2	A	**	<u>1,692</u>	MacNeil H M	1	A	**	10,924
				<u>3,989</u>	Stants J W (Chairman)	1	A	**	26,416
Indian Specific Claims Commission									<u>58,195</u>
Augustine R (Commissioner)	2	A	**	12,641	Chief Electoral Officer				
Bellegarde J D (Commissioner)	2	A	**	26,562	Electoral Boundaries Commissions				
Corcoran C (Commissioner) .	2	A	**	26,778	Aucoin P	4	A	**	68
Dutchesen C A (Commissioner)	2	A	**	21,495	Bernard L	4	A	**	71
Hamelin C (Commissioner) .	2	A	**	6,756	Bourassa G	4	A	**	2,626
Laforme H (Commissioner and Chairman)	2	A	**	39,413	Cliche V (Chairperson of Quebec)	4	A	**	2,788
Prentice J E (Commissioner)	2	A	**	33,320	Currie J	4	A	**	4,318
				<u>166,965</u>	DesRoches A J (Chairperson of Prince Edward Island) . . .	4	A	**	917
					Dixon R A (Chairperson of Alberta)	4	A	**	1,364
					Englemann F C	4	A	**	916
					Erickson L	4	A	**	36
					Hansen P	4	A	**	2,417
					Huband C R (Chairperson of Manitoba)	4	A	**	1,954

Commissions—Continued

Details of travel and living expenses—Continued

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures	Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures
			\$	\$				\$	\$
Knopff R	4	A	**	40	Butchart L	1	B	**	1,426
Landes R	4	A	**	58	Champoux P	1	B	**	1,298
Lutz A M (Chairperson of Northwest Territories)	4	A	**	11,211	Cheeseman N	4	B	**	13,965
MacQuarrie B	4	A	**	2,475	Chu I	1	B	**	1,349
Marshall W W (Chairperson of Newfoundland)	4	A	**	1,100	Clark F	1	B	**	2,414
McKenzie L G (Chairperson of British Columbia)	4	A	**	1,709	Cole F	1	B	**	664
Noble G E (Chairperson of Saskatchewan)	4	A	**	1,791	Corley J R	1	B	**	1,654
Ouellette R	4	A	**	697	Daggett L	1	B	**	1,706
Pelletier R	4	A	**	4,118	Davey D (Assistant Deputy Chairperson)	1	B	**	2,644
Peterson D L E	4	A	**	17	Davey P	1	B	**	57
Ruff N	4	A	**	1,786	Desmarais J-C	1	B	**	9
Sancton A	4	A	**	2,140	De Liamchin L	1	B	**	820
Steele D R (Chairperson of Ontario)	4	A	**	605	Doran P	1	B	**	1,070
Tidman G A (Chairperson of Nova Scotia)	4	A	**	1,010	Doran N	1	B	**	1,287
Turnbull W S (Chairperson of New Brunswick)	4	A	**	1,522	Dorion L	1	B	**	2,893
				47,754	Dossa S	1	B	**	2,054
Public Service Staff Relations Board					Duquette P	1	B	**	774
Brown T	1	A	**	19,215	Durand M	1	B	**	6,071
Burke A	1	A	**	17,815	Durant M	1	B	**	3,165
Chodos P (Deputy Chairman)	1	A	**	24,868	Ferdinand U (Assistant Deputy Chairperson)	1	B	**	2,680
Deans I (Chairperson)	1	A	**	33,996	Flintoft S	1	B	**	142
Galipeau M M	1	A	**	9,193	Gaboury J P	1	B	**	4,216
Korngold Wexler M (Deputy Chairman)	1	A	**	19,919	Gauthier F	1	B	**	572
Labelle R	1	A	**	6,992	Gilad I	1	B	**	10,896
Simpson R	1	A	**	6,042	Gillanders J	1	B	**	2,585
Tarte Y (Deputy Chairman) ..	1	A	**	15,982	Goldman J	1	B	**	2,835
Tenace L (Vice Chairman) ..	1	A	**	27,109	Goodspeed L (Assistant Deputy Chairperson)	1	B	**	12,272
Turner B	1	A	**	21,201	Gustave G	1	B	**	797
				202,332	Guthrie J	1	B	**	37
SECRETARY OF STATE					Hackett W	1	B	**	5,953
Immigration and Refugee Board of Canada					Harker E	1	B	**	6,403
Abrahams M	1	B	**	880	Harnett A	1	B	**	1,028
Ahara R	1	B	**	1,761	Hebert M	1	B	**	659
Almeida M	1	B	**	2,968	Henders A	1	B	**	4,690
Ange D	1	B	**	1,467	Ho A	1	B	**	2,417
Ariemma P	1	B	**	2,738	Hope A	1	B	**	63
Arpin H	1	B	**	8,127	Hopkins L	1	B	**	632
Aulach H	1	B	**	1,611	Hum Q	1	B	**	2,838
Bernier P	1	B	**	429	Jackson A	1	B	**	953
Blackburn D	1	B	**	4,539	Jackson W	1	B	**	1,475
Blumer J S	1	B	**	687	Jeffers I	1	B	**	602
Bryant E (Assistant Deputy Chairperson)	1	B	**	13,908	Jew T	1	B	**	1,304
Bubalo D (Deputy Chairperson)	1	B	**	5,418	Johnson V	1	B	**	21
Burdett E	1	B	**	179	Kafai A	1	B	**	3,083
					Kharas F (Assistant Deputy Chairperson)	1	B	**	13,878
					King G	1	B	**	6,305
					Lalonde M-A	1	B	**	1,784
					Lanoue J	1	B	**	33
					Lasalle J	1	B	**	1,555
					Lavery S	4	B	**	11,287
					Lazo E	4	B	**	13,723
					Leistra A	1	B	**	974
					Lepine J C	1	B	**	1,999
					Liebach F	1	B	**	1,766
					Lo J	1	B	**	10,575
					Longchamps N	1	B	**	8
					Lord R	1	B	**	3,032
					MacPherson J	1	B	**	21,122
					Mawani N (Chairperson) ..	1	B	**	40,365
					Maziarz T	1	B	**	4,740

Commissions—Continued

Details of travel and living expenses—Continued

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures	Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures
			\$	\$				\$	\$
McMillan-Aver K	1	B	**	10,249	TRANSPORT				
McNaughton C	1	B	**	6,887	Department				
Morgan G (Assistant Deputy Chairperson)	1	B	**	1,919	Airworthiness Advisory Board				
Morrison J	1	B	**	130	Baker A	4	B	**	1,836
Murphy T	1	B	**	4,515	Bridgland E (Chairman)	4	B	**	700
Ndejuru A	1	B	**	49	Dawson D	4	B	**	350
Nee E	1	B	**	3,389	Hardy G (Co-Chairman)	4	B	**	918
Neuenfeldt K	1	B	**	2,074	Mew J	4	B	**	2,350
Neufeld H	1	B	**	2,474	Ross R	4	B	**	770
Paetkau M	1	B	**	3,300					6,924
Paris C	1	B	**	1,091	Railway Safety Act Review Committee				
Parris B	1	B	**	2,428	Engels M (Chairman)	4	B	**	4,462
Pawa P	1	B	**	15,881	Goguen A	4	B	**	4,235
Purcell B	4	B	**	2,709	Onchulenko W	4	B	**	7,022
Ramirez J	1	B	**	24					15,719
Ramnanine R	1	B	**	865	VETERANS AFFAIRS				
Ramsay F	1	B	**	3,246	Department				
Randell D	1	B	**	3,932	CANADIAN PENSION COMMISSION PROGRAM				
Rayburn B	1	B	**	12,749	Canadian Pension Commission				
Reford R	4	B	**	3,056	Annis R	2	A	**	46,374
Rideout T	1	B	**	4,486	Aughey WE	2	A	**	51,143
Robles E (Assistant Deputy Chairperson)	1	B	**	13,057	Bonin R	2	A	**	21,581
Sahay R	1	B	**	1,308	Bosse G	2	A	**	48,106
Sarzotti A	1	B	**	1,648	Careau Y	2	A	**	3,700
Savard C (Assistant Deputy Chairperson)	1	B	**	1,980	Caron Y	2	A	**	43,277
Schelew M (Deputy Chairperson)	1	B	**	5,072	Chartier M (Chairman)	2	A	**	45,084
Séguin-Grace M	1	B	**	1,116	Cheevers S F	2	A	**	19,980
Shatzky S	1	B	**	1,390	Chiasson J C	2	A	**	2,303
Shore M	1	B	**	2,040	Cleary R W	2	A	**	39,283
Shymko Y	1	B	**	127	Cormier R	2	A	**	3,342
Singh N	1	B	**	14,670	Corn H	2	A	**	28,754
Sivak B	1	B	**	905	Donaldson N L	2	A	**	24,081
Smith R	1	B	**	4,066	Duplessis M	2	A	**	33,119
Sordzi K	1	B	**	628	Fennimore J	2	A	**	34,128
Sparks J	1	B	**	9,622	Gogan D J (Deputy Chairman)	2	A	**	21,454
Spencer K (Assistant Deputy Chairperson)	1	B	**	6,702	Hamilton K	2	A	**	4,148
Stainsby R	1	B	**	18,011	Henderson G R	2	A	**	23,394
Stratton P	1	B	**	801	Jones R G	2	A	**	1,920
Teitelbaum E	1	B	**	3,874	Lee J M	2	A	**	18,130
Thomas E	1	B	**	639	Leger O	2	A	**	42,886
Toth V	1	B	**	482	McCorkell K	2	A	**	20,535
Ven Der Buhs R	1	B	**	5,531	Morrison M	2	A	**	21,762
Verma D	4	B	**	1,263	Ramsay J	2	A	**	27,450
Weisdorf J	1	B	**	923	Roque P	2	A	**	29,564
Wiebe S	1	B	**	2,283	Smith J M	2	A	**	2,616
Wielor J	1	B	**	32,872	Wood J	2	A	**	42,287
Wills D	1	B	**	2,727					700,401
Wlodyka A (Assistant Deputy Chairperson)	1	B	**	10,237					
Wright P	1	B	**	668					
				522,426					
SOLICITOR GENERAL									
National Parole Board⁽²⁾									

Commissions—Concluded

Details of travel and living expenses—Concluded

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expendi- tures	Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expendi- tures
			\$	\$				\$	\$
BUREAU OF PENSIONS					VETERANS APPEAL				
ADVOCATES					BOARD				
PROGRAM					PROGRAM				
Bureau of Pensions					Veterans Appeal				
Advocates					Board				
Bell K (Chief Pensions					Cormier B R (Deputy				
Advocate)	2	A	**	25,542	Chairman)	2	A	**	1,382
Lemieux A (Former					Howie R	2	A	**	1,289
Chief)	2	A	**	18,700	Murphy V	2	A	**	1,510
				44,242	Whalen T M (Chairman)	2	A	**	12,255
					Wright W	2	A	**	1,438
									17,874

* See introductory paragraph above.

** Expenses incurred.

(1) The Federal Government pays two-thirds and the Ontario Provincial Government pays one-third of the expenses incurred.

(2) Details not available.

Education leave costs

This statement provides details of educational leave costs incurred in the current year. For the purpose of this statement, an education leave is a leave granted to an employee for participation in a full-time educational or training course of a duration of three (3) months or more conducted outside of the Public Service.

Department and agency	Number of employees	Pay	Allowances in lieu of pay	Travel expenses	Living expenses	Tuition and other fees	Book allowances	Other expenses	Total
		\$	\$	\$	\$	\$	\$	\$	\$
Agriculture	34	309,575 ⁽¹⁾	775,331	19,448	16,250	113,426	4,615	16,514	1,255,159
Atlantic Canada Opportunities Agency	3		21,696			4,574	1,290		27,560
Communications—									
Department—									
Communications	8		111,289						111,289
Environment—									
Parks Program	10	12,378 ⁽²⁾	116,404	1,116	2,662	4,464			137,024
Multiculturalism and Citizenship	5	25,935 ⁽³⁾	38,754			4,984	2,423		72,096
Secretary of State	11	57,399 ⁽³⁾	2,006	919	1,474	6,111	2,800	708	71,417
National Archives of Canada	4		91,537						91,537
National Film Board	6	99,204 ⁽⁴⁾				8,477	850		108,531
National Library	3		26,980	157				167	27,304
Public Service Commission	10		97,887	129		12,097	2,018		112,131
Employment and Immigration—									
Department/Commission—									
Employment and Immigration	11		116,276			20,560	7,017		143,853
Labour	1		13,113			2,553	137		15,803
Energy, Mines and Resources—									
Department—									
Energy, Mines and Resources	9	102,756 ⁽⁴⁾	82,641			12,110	3,103		200,610
Forestry	8	23,260 ⁽²⁾	127,459	17,701		6,412	190	1,561	176,583
Environment	60	933,644 ⁽⁵⁾	64,712	1,764		69,391	11,197	5,098	1,085,806
External Affairs—									
Canadian International Development Agency	5		33,000			10,000		11,715	54,715
Finance—									
Department	1	19,811				1,500		300	21,611
Auditor General	1	21,483				697			22,180
Federal Office of Regional Development—Quebec	1		20,111			2,178			22,289
Fisheries and Oceans	14	12,086 ⁽²⁾	70,134	178		11,060	3,370		96,828
Indian Affairs and Northern Development	18		397,342	3,958	39,800	36,942	11,071	875	489,988
Industry, Science and Technology—									
Department—									
Industry, Science and Technology	5	80,079 ⁽⁶⁾	13,941	37,500		14,466	2,699		148,685
Consumer and Corporate Affairs	1		33,456						33,456
Justice—									
Department	5	78,145 ⁽⁴⁾				9,300			87,445
National Defence	47 ⁽⁷⁾		804,401	41,847		64,291	10,928		921,467 ⁽⁷⁾
National Health and Welfare	109		494,285			24,072	5,501		523,858
National Revenue—									
Customs and Excise	2	47,224 ⁽²⁾	35,418				216		82,858
Taxation	20	14,175 ⁽⁸⁾	131,510			14,526	718		160,929
Parliament—									
The Senate	1	2,851							2,851
Privy Council—									
Department	1			165	1,043				1,208
Canadian Centre for Management Development	1	2,300							2,300
Commissioner of Official Languages	1		6,653						6,653
Solicitor General—									
Canadian Security Intelligence Service	2	6,137 ⁽³⁾							6,137
Correctional Service	11		256,570			16,074	376		273,020
Royal Canadian Mounted Police	70	2,424,088 ⁽⁹⁾	54,904			150,888			2,629,880

Education leave costs—Concluded

Department and agency	Number of employees	Pay	Allowances in lieu of pay	Travel expenses	Living expenses	Tuition and other fees	Book allowances	Other expenses	Total
		\$	\$	\$	\$	\$	\$	\$	\$
Supply and Services—									
Department—									
Public Works	2	4,631 ⁽³⁾							4,631
Supply and Services	3	16,918 ⁽²⁾	2,024			8,872	527		28,341
Transport—									
Department	13		185,569			15,748	4,264		205,581
Veterans Affairs—									
Department	8	137,602 ⁽¹⁰⁾	46,472			8,318	279		192,671
Western Economic Diversification	1	20,796				3,123	420		24,339
Total	526	4,452,477	4,271,875	124,882	61,229	657,214	76,009	36,938	9,680,624

(1) Eleven employees were paid salaries.

(2) One employee was paid salary.

(3) Two employees were paid salaries.

(4) Five employees were paid salaries.

(5) Fifty-six employees were paid salaries.

(6) Four employees were paid salaries.

(7) These figures do not include members of the Armed Forces. None of the various training programs, particularly the Post Graduate Program, achieved at University are considered to fall within the educational leave definition.

(8) Seven employees were paid salaries.

(9) Sixty-three employees were paid salaries.

(10) Three employees were paid salaries.

Financial assistance given to railways by the Government of Canada in 1993-94 (with cumulative figures to March 31, 1994)

The 1952 *Canadian National Railways Capital Revision Act* stated that "The Minister shall include annually in the Public Accounts a summary statement of all assistance, including land grants, guarantees and capital subsidies but not including grants made pursuant to statutes for the relief of unemployment, that has at any time been given by the Government of Canada to each of (a) the National System (Canadian National Railway System), including its predecessor companies; (b) the Pacific Railways (Canadian Pacific Limited) as defined in the 1952 *Canadian National-Canadian Pacific Act*, including its predecessor companies; and (c) any other railway".

The following statement presents the budgetary and non-budgetary financial assistance showing annual and cumulative payments. Cumulative budgetary assistance

includes miscellaneous program expenditures in which the corporations have benefited. Only individual payments of \$50,000 or over are reported in this statement.

Railways have been interpreted to include the following for purposes of this statement: (i) for Canadian National Railways—all companies owned, operated or managed by Canadian National, (ii) for Canadian Pacific Limited—only companies engaged in transportation, communications and hotel activities.

Non-budgetary assistance represents the net increase or decrease to loans, investments and advances.

Budgetary assistance represents a charge to budgetary appropriations which affect the annual deficit or surplus of the Government.

	1993-94	Cumulative budgetary and non-budgetary assistance as at March 31, 1994
	\$	\$
CANADIAN NATIONAL RAILWAY SYSTEM⁽¹⁾		
Non-budgetary		
Repayments of loans and advances	(17,391,129)	99,625,948
Capital stock issues .....	..	2,278,866,774
Total	(17,391,129)	2,378,492,722
Budgetary		
Allowance for Newfoundland employees transferred to Canadian National Railway	1,467,067	
Atlantic Region Freight Assistance Act	6,628,504	
Maritime Freight Rates Act	9,008,587	
National Transportation Act, 1987	10,900,891	
Railway Act	3,377,426	
Railway Safety	4,899,758	
Railway employee Provident Fund	279,887	
Termination of the collection of tolls on the Victoria Bridge	4,315,649	
Western Grain Transportation Act	317,076,362	
Total	357,954,131	7,499,837,831
CANADIAN PACIFIC LIMITED⁽¹⁾		
Budgetary		
Atlantic Region Freight Assistance Act	155,349	
Maritime Freight Rates Act	325,020	
National Transportation Act, 1987	4,395,841	
Railway Safety	3,471,605	
Western Grain Transportation Act	311,131,961	
Total	319,479,776	4,600,944,391
VIA RAIL CANADA INC.		
Non-budgetary		
Capital stock issues ⁽²⁾	9,300,000
Budgetary		
Operating costs and labour assistance	342,874,800	7,610,340,886

**Financial assistance given to railways by the Government of Canada in 1993-94
(with cumulative figures to March 31, 1994)—Continued**

	1993-94	Cumulative budgetary and non-budgetary assistance as at March 31, 1994
	\$	\$
OTHER RAILWAYS		
Budgetary		
Algoma Central Railway— Railway Act	(s) 3,422,527	41,914,066
BC Rail— Western Grain Transportation Act	(s) 1,590,722	27,844,186
British Northern Railway .....	...	32,836
British Yukon Railway Company .....	...	4,500,000
Burlington Northern Inc— Railway Safety	258,663	530,087
Canada and Gulf Terminal Railway ⁽³⁾	1,383,800
Central Western Railway— Western Grain Transportation Act	(s) 2,864,504	19,083,465
Chesapeake and Ohio Railway Company .....	...	308,334
Consolidated Rail Corporation .....	...	1,039,225
Devco Railway (Cumberland Railway Company) .....	...	2,940,473
Dominion Atlantic Railway ⁽⁴⁾
Maritime Freight Rates Act .....	...	2,860,476
Essex Terminal Railway— Grand Falls Central Railway Co. Ltd.— Atlantic Region Freight Assistance Act	(s) 284,253	1,897,365
Napierville Junction Railway .....	...	255,572
Northern Alberta Railway ⁽³⁾	19,551,776
Ontario Northland .....	...	52,401
Penn Central Railway .....	...	153,691
Quebec Central Railway ⁽⁴⁾	260,896
Quebec North Shore and Labrador Railway— Railway Act	(s) 2,078,821	21,343,460
Southern Rails Cooperatives Ltd— Western Grain Transportation Act	(s) 359,058	1,607,228
Toronto, Hamilton and Buffalo Railway Company ⁽⁴⁾	1,060,574
Total	10,858,548	149,106,855
OTHER		
Budgetary		
Albert Southern Railway, New Brunswick .....	...	50,460
Brantford, Waterloo and Lake Erie Railway .....	...	57,600
Bruce Mines and Algoma Railway .....	...	53,920
Canada Central Railway—Peace River Bridge .....	...	175,000
Central Railway of Canada .....	...	30,145
Colchester Coal and Railways Company .....	...	12,800
Dominion Coal Company, Nova Scotia .....	...	87,808
Edmonton, Dunvegan and British Columbia Railway .....	...	338,382
Erie and Huron Railway .....	...	96,000
Ha Ha Bay Railway, New Brunswick .....	...	231,462
Harvey Branch Railway, New Brunswick .....	...	5,554
Joggins Railway, Nova Scotia .....	...	37,500
Klondyke Mines Railway .....	...	197,184
Lake Erie, Essex and Detroit Railway .....	...	118,400
Lake Erie and Detroit River Railway .....	...	357,451
L'Assomption Railway, Quebec .....	...	11,200
Leamington and St Clair Railway .....	...	51,200
Maritime Coal and Railway Company .....	...	3,200
Minudie Coal Company, Nova Scotia .....	...	18,544
North Railway .....	...	250,000
North Shore Railway Company, Beersville Coal and Railway Company .....	...	27,616
Northern New Brunswick Seaboard Railway Company .....	...	108,160
Ottawa and New York Railway .....	...	262,384
Pacific Great Eastern Railway .....	...	2,478,500
Phillipsburg Junction and Quarry Company .....	...	23,712
Pontiac and Renfrew Railway .....	...	13,600
Port Nelson Terminal .....	...	6,240,096
Quebec, Montmorency and Charlevoix Railway .....	...	96,000
Residue of cost of steamer Sheba .....	...	78,611
Schomberg and Aurora Railway .....	...	46,144

Financial assistance given to railways by the Government of Canada in 1993-94 (with cumulative figures to March 31, 1994)—Concluded

	1993-94	Cumulative budgetary and non-budgetary assistance as at March 31, 1994
	\$	\$
St Lawrence and Adirondack Railway .....	...	149,482
St Louis Richibucto Railway .....	...	22,400
Temiskaming and Northern Ontario Railway .....	...	2,134,080
Total .....	...	13,864,595
Total— Non-budgetary	(17,391,129)	2,387,792,722
Budgetary	1,031,167,255	19,874,094,558

(s) Statutory authority.

(1) Cumulative land grants given to Canadian National Railway System including predecessor and affiliated companies and to Canadian Pacific Railway Company and other companies included in that system are 5,728,912 and 32,848,477 acres respectively.

(2) Total shares issued: 93,000 no par value common shares.

(3) Controlled by Canadian National Railway.

(4) Controlled by Canadian Pacific Limited.

Return on investments

This statement provides details for the current year of the category of non-tax revenue called return on investments. Return on investments consists mainly of interest from loans and advances, transfer of profits and surpluses, and rental income from properties.

	Amount realized in 1993-94 ⁽¹⁾	Amount invested at March 31, 1994 ⁽²⁾		Amount realized in 1993-94 ⁽¹⁾	Amount invested at March 31, 1994 ⁽²⁾
	\$	\$		\$	\$
LOANS, INVESTMENTS AND ADVANCES—			Provincial and territorial governments—		
Enterprise Crown corporations—			NEWFOUNDLAND—		
Canada Deposit Insurance Corporation ...	189,392,062	3,151,000,000	Atlantic Canada Opportunities Agency—		
Canada Mortgage and Housing Corporation ...	719,329,152	8,100,072,133	Special areas and highways agreement ...	2,452,316	11,796,326
Canadian National Railway Company ...	9,866,707	2,378,492,722	Finance—		
Export Development Corporation ...		813,200,000	Federal-provincial fiscal arrangements ...		49,387,245
Farm Credit Corporation ...	209,928,661	3,595,327,944	Municipal Development and Loan Board ...	180,926	3,420,189
Farm syndicates loan fund ...	617,350	11,128,846	Winter capital projects fund ...	323,976	6,814,414
Federal Business Development Bank ...	1,129,133,932	18,352,621,645	Industry, Science and Technology—		
			Atlantic Development Board carry-over projects ...	63,952	623,640
Other—			Atlantic Provinces Power Development Act ...	4,688,705	57,451,843
Atomic Energy of Canada Limited ...	85,610,419	179,902,277		7,709,875	129,493,657
Bank of Canada ...		5,920,000	NOVA SCOTIA—		
Transfer of profit ...	1,451,931,490		Atlantic Canada Opportunities Agency—		
Canada Development Investment Corporation ...		395,658,315	Special areas and highways agreement ...	1,132,931	4,751,307
Canada Ports Corporation ...		581,044	Energy, Mines and Resources—		
Interest ... \$	41,552		Regional electrical inter-connections ...	609,772	
Dividends ...	355,052		Finance—		
	396,604	50,000,000	Federal-provincial employment loans program ...	3,323	
Interport Loan Fund ...			Federal-provincial fiscal arrangements ...		140,318,678
Transfer of profit ...	6,308,991	80,000,000	Municipal Development and Loan Board ...	33,065	525,283
Canada Post Corporation ...	7,764,000	26,590,000	Winter capital projects fund ...	152,992	1,183,872
Canadian Dairy Commission ...	1,341,740	3,650,000	Industry, Science and Technology—		
Canadian Saltfish Corporation ...	123,699		Atlantic Development Board carry-over projects ...	204,035	2,385,446
Cape Breton Development Corporation ...	205,892	5,000,000	Atlantic Provinces Power Development Act ...	2,146,964	24,047,754
Freshwater Fish Marketing Corporation ...	73,293	3,750,000		4,283,082	173,212,340
Montreal Port Corporation ...		4,661,989	PRINCE EDWARD ISLAND—		
Interest ... \$	323,797		Atlantic Canada Opportunities Agency—		
Dividends ...	3,106,603		Comprehensive development plan agreement ...	668,249	8,067,069
	3,430,400	16,181,742	Finance—		
Prince Rupert Port Corporation ...	1,696,642	42,869,825	Federal-provincial employment loans program ...	10,225	21,768
Royal Canadian Mint ...			Federal-provincial fiscal arrangements ...		29,910,071
Interest ... \$	592,390		Municipal Development and Loan Board ...	26,039	446,185
Dividends ...	6,300,000		Winter capital projects fund ...	101,799	506,217
	6,892,390	18,052,457	Industry, Science and Technology—		
Saint John Port Corporation ...			Atlantic Development Board carry-over projects ...	1,036	11,903
Interest ... \$	1,442,494			807,348	38,963,213
Cash contributions ...	828,467		NEW BRUNSWICK—		
	2,270,961		Atlantic Canada Opportunities Agency—		
St John's Port Corporation—			Special areas and highways agreement ...	1,649,661	16,836,351
Dividends ...	404		Energy, Mines and Resources—		
Teleglob Canada—Finance—			Regional electrical inter-connections ...	548,451	4,193,217
Dividends ...	262,567	2,703,732			
Vancouver Port Corporation ...					
Interest ... \$	224,246				
Dividends ...	2,951,684				
	3,175,930				
	1,571,485,422	835,521,381			
Total enterprise Crown corporations ...	2,700,619,354	19,188,143,026			

Return on investments—Continued

	Amount realized in 1993-94 ⁽¹⁾	Amount invested at March 31, 1994 ⁽²⁾		Amount realized in 1993-94 ⁽¹⁾	Amount invested at March 31, 1994 ⁽²⁾
	\$	\$		\$	\$
FINANCE—			BRITISH COLUMBIA—		
Federal-provincial employment loans program	331,489		Finance—		
Federal-provincial fiscal arrangements		14,971,500	Federal-provincial employment loans program	102,910	
Municipal Development and Loan Board	118,819	2,066,110	Municipal Development and Loan Board	80,091	1,290,728
Winter capital projects fund	711,542	8,569,162	Winter capital projects fund	636,383	4,113,889
Industry, Science and Technology—Atlantic Development Board carry-over projects	40,334	461,996		819,384	5,404,617
Atlantic Provinces Power Development Act	1,908,875	24,165,441	NORTHWEST TERRITORIES—		
	5,309,171	71,263,777	Finance—		
QUEBEC—			Federal-provincial employment loans program	359	(162)
Finance—			Winter capital projects fund	14,516	87,322
Federal Office of Regional Development—Quebec—Special areas and highways agreement	4,374,342	30,406,956	Indian Affairs and Northern Development—Government of the Northwest Territories	5,562	32,178
Federal-provincial fiscal arrangements	58,944	247,361,000		20,437	119,338
Municipal Development and Loan Board	1,603,858	27,234,255	YUKON TERRITORY—		
	6,037,144	305,002,211	Indian Affairs and Northern Development—Government of the Yukon Territory	253,716	2,008,727
ONTARIO—			Yukon Territory small business loans	25,844	89,362
Finance—				279,560	2,098,089
Federal-provincial employment loans program	176,388	1,306,136	Subtotal	28,274,183	1,111,308,875
Municipal Development and Loan Board	217,483	2,675,881	Provincial Tax Collection Agreements Account ⁽³⁾		554,991,775
Winter capital projects fund	1,206,702	10,513,517	Total provincial and territorial governments	28,274,183	1,666,300,650
	1,600,573	14,495,534	National governments including developing countries—		
MANITOBA—			Development of export trade (loans administered by the Export Development Corporation)—		
Agriculture—			External Affairs	45,609,087	1,117,038,813
Agricultural service centres	373,698	5,063	Developing countries—		
Finance—			External Affairs—		
Federal-provincial fiscal arrangements		231,797,768	Canadian International Development Agency—		
Municipal Development and Loan Board	44,759	663,474	International development assistance	2,347,526	1,902,994,130
Winter capital projects fund	105,737	1,059,466	China—Finance		49,426,118
Western Economic Diversification—			Jamaica—Finance	3,079,481	25,000,000
Special areas and highways agreement	207,693	874,768	United Kingdom—		
	731,887	234,400,539	Finance—		
SASKATCHEWAN—			The United Kingdom Financial Agreement Act, 1946	9,741,136	339,069,594
Agriculture—			National Defence—		
Agricultural service centres	369,748	2,814,029	North Atlantic Treaty Organization—		
Finance—			Damage claims recoverable		413,716
Federal-provincial employment loans program	9,396	(1,319)	Total national governments including developing countries	60,777,230	3,433,942,371
Federal-provincial fiscal arrangements		131,796,830	International organizations—		
Municipal Development and Loan Board	7,299	110,471	Canada's subscriptions to the capital of international banks		1,038,104,678
	386,443	134,720,011	International financial institutions		1,812,104,419
ALBERTA—			International Monetary Fund—		
Finance—			Enhanced Structural Adjustment Facility	10,212,025	205,939,965
Federal-provincial employment loans program	646		International organizations and associations		7,593,898
Municipal Development and Loan Board	55,901	922,209	Total international organizations	10,212,025	3,063,742,960
Winter capital projects fund	83,776	450,213	Joint and mixed enterprises—		
Western Economic Diversification—			Petro-Canada—Finance		4,299,126,174
Special areas and highways agreement	148,956	763,127	Dividends	28,159,642	
	289,279	2,135,549		28,159,642	4,299,126,174

Return on investments—Continued

	Amount realized in 1993-94 ⁽¹⁾	Amount invested at March 31, 1994 ⁽²⁾		Amount realized in 1993-94 ⁽¹⁾	Amount invested at March 31, 1994 ⁽²⁾
	\$	\$		\$	\$
Other—			Indian Affairs and Northern Development—		
Lower Churchill Development Corporation Limited—Energy, Mines and Resources		14,750,000	Council for Yukon Indians		14,189,395
National Sea Products Ltd.—			Eskimo loan fund	238,481	1,616,411
Finance		59,540,000	Indian economic development fund	933,376	17,748,638
Société du parc industriel et portuaire Québec-Sud—			Indian housing assistance fund—		
Finance—			Off-reserve housing		598,447
Federal Office of Regional Development-Quebec		400	Inuvialuit Regional Corporation	3,809,611	
		74,290,400	Native claimants	2,739,126	240,207,480
Total joint and mixed enterprises	28,159,642	4,373,416,574	Yukon Energy Corporation	7,720,594	46,819,654
Miscellaneous—					321,180,025
Loans and accountable advances—			Industry, Science and Technology—		
External Affairs—			Canadian defence industry		1,056,665
Missions abroad		5,567,097	Manufacturing, processing and service industries in Canada		110,000,000
Personnel posted abroad	547,825	10,724,059			111,056,665
	547,825	16,291,156	National Defence—		
National Defence—			Canadian Forces housing projects	618,370	9,368,008
Imprest accounts, standing advances and authorized loans		33,375,105	Secretary of State—		
Supply and Services—			Transportation and assistance loans	218,064	55,144,317
Miscellaneous accountable advances		8,551,793	Solicitor General—Correctional Service—		
Miscellaneous accountable imprest and standing advances		9,691,829	Parolees		29,688
		18,243,622	Supply and Services—		
Total loans and accountable advances	547,825	67,909,883	Defence production loan account		1,724,007
Other miscellaneous—			Seized property working capital account		310,241
Agriculture—					2,034,248
Construction of multi-purpose exhibition buildings	1,325,930	14,961,332	Transport—		
Atlantic Canada Opportunities Agency—			Hamilton Harbour Commissioners	14,953	325,000
Loans to assist industry in the Cape Breton area	10,000	3,442,816	Saint John Harbour Bridge Authority	14,953	29,430,604
Loans to enterprises in Newfoundland and Labrador	10,837	4,460,113			29,755,604
	20,837	7,902,929	Veterans Affairs—		
Communications—			Commonwealth War Graves Commission		61,215
Cultural industries		18,265,570	Veterans' Land Act Fund—		
Cultural property	294	(450)	Advances	1,842,952	24,257,617
	294	18,265,120		1,842,952	24,318,832
Employment and Immigration—Labour—			Total other miscellaneous	13,805,099	1,356,193,004
Provincial workers' compensation boards		8,063,000	Total miscellaneous	14,352,924	1,424,102,887
Energy, Mines and Resources—			Total loans, investments and advances	2,842,395,358	33,149,648,468
Hydro-Quebec Research	813,696	6,301,988	FOREIGN EXCHANGE ACCOUNTS—		
Joint Venture—Bi-Provincial			International reserves held in the Exchange Fund Account	2,633,924,876	13,155,455,319
Upgrader—			International Monetary Fund—Subscriptions		8,443,291,899
Investment	526,390,256	25,589,830	Transfer of profit	36,542,281	
Operating shortfalls	813,696	558,282,074	Total foreign exchange accounts	2,670,467,157	21,598,747,218
External Affairs—			CASH—		
Development of export trade (loans administered by the Export Development Corporation)		33,205,922	Interest on bank deposits	127,903,946	2,137,366,762
Finance—			CONSOLIDATED ACCOUNTS—		
Air Canada	600,182	65,885,768	Unemployment Insurance Account	449,795,112	6,105,000,000
Canadian Commercial Bank		94,977,113	Western Grain Stabilization Account		1,112,000,000
Hibernia Development Project			Crop Reinsurance Fund		443,156,751
Ottawa Civil Service Recreational Association	3,069	139,982	Agricultural Commodities Stabilization Accounts	7,958,128	19,278,258
Federal Office of Regional Development-Quebec—			Queen's Quay West Land Corporation	3,220,159	
Industrial and regional development program	626,158	161,002,863	Total consolidated accounts	460,973,399	7,679,435,009
	1,229,409				
Fisheries and Oceans—					
Canadian producers of frozen groundfish		188,315			
Groundfish processors		85,725			
Haddock fishermen		1,348,337			
		1,622,377			

Return on investments—Concluded

	Amount realized in 1993-94 ⁽¹⁾	Amount invested at March 31, 1994 ⁽²⁾		Amount realized in 1993-94 ⁽¹⁾	Amount invested at March 31, 1994 ⁽²⁾
	\$	\$		\$	\$
OTHER ACCOUNTS—			Solicitor General—		
Agriculture—			Correctional Service—CORCAN		
Interest on sale of irrigated land—			Revolving Fund	1,448,000	
Other	7,070		Royal Canadian Mounted Police—		
Gross Revenue Insurance Program—			Loans and advances to persons posted		
Interest on loans	4,113,999		abroad—		
	4,121,069		Interest	\$ 13,541	
Communications—			Transfer of profit	54,427	
Government Telecommunications				67,968	
Agency Revolving Fund	1,605,873			1,515,968	
External Affairs—			Supply and Services—		
Interest on Mission			Optional Services		
Bank Accounts	12,030		Revolving Fund	3,084,083	
Remitted revolving fund			Consulting and Audit Canada		
surpluses	77		Revolving Fund	1,552,038	
	12,107		Interest on investment re: military pur-		
Indian Affairs and Northern Development—			chases	7,576,571	
Indian economic development fund—			Rental income from properties—		
Interest on guaranteed loans	543,079		Rental—		
Indian housing assistance fund—			Other rentals	581,026	
On-reserve housing—Interest on			Gulf Oil Canada Ltd (Point Tupper) ...	1,657,518	
guaranteed loans	406,650		Viking Rideau Corporation	180,737	
Farm Credit Corporation	17,200		Electric Reduction Company of		
Eso Ltd—Norman Wells Project			Canada Ltd	14,015	
profits	30,375,443			14,645,988	
	31,342,372		Total other accounts	56,347,998	
Industry, Science and Technology—			TOTAL RETURN ON		
Interest on general development			INVESTMENTS	6,158,087,858	64,565,197,457
agreement—Province of British					
Columbia	355,362		Summary		
National Defence—			Interest	1,956,022,450	
Interest on loans to employees posted			Transfer of profit	4,159,137,585	
abroad	599,932		Dividends	41,135,952	
Interest earned from funds on deposit			Cash contributions	828,467	
with suppliers	1,766,949		Rental income from properties	963,404	
	2,366,881		Total	6,158,087,858	
National Revenue—					
Public buildings and properties—					
Rental	382,378				

(1) The amounts reported in this column represent interest unless otherwise indicated.

(2) The amounts reported in this column represent the closing balances of asset accounts as at March 31, 1994. They generally do not represent amounts of principal on which interest is calculated and/or dividends paid.

(3) The Provincial Tax Collection Agreements Account is a specified purpose account usually reported as a liability on the Statement of Assets and Liabilities. Since the closing balance of this account is in a debit position, it is reported as an asset. Further details are provided in Table 7.15 (Section 7 of Volume 1).

Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees; and
- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members.

	Vote	Amount		Vote	Amount
		\$			\$
AGRICULTURE			<i>Secretary of State (Training and Youth)—</i>		
<i>Minister of State (Agriculture)—</i>			Hon E Blondin-Andrew	1	33,652
Hon P Blais	1	5,589	<i>Minister of State (Employment and Immigration)—</i>		
<i>Minister of Agriculture and Agri-Food—</i>			Hon P A Browes	1	(59)
Hon R E Goodale	1	50,101	<i>Minister of State (Youth)—</i>		
<i>Minister of Agriculture—</i>			Hon P Cadieux	1	4,695
Hon C J Mayer	1	27,848	<i>Parliamentary Secretaries—</i>		
<i>Parliamentary Secretaries—</i>			M Bevilacqua	1	2,487
M Cardiff	1	1,883	A Plourde	1	1,323
L Vanciel	1	13,967	LABOUR		
ATLANTIC CANADA OPPORTUNITIES			<i>Minister—</i>		
AGENCY			Hon M Danis	1	27,600
<i>Ministers—</i>			ENERGY, MINES AND RESOURCES		
Hon J C Crosbie	1	9,823	Department		
Hon R Reid	1	12,933	ENERGY, MINES AND RESOURCES		
COMMUNICATIONS			<i>Ministers of Energy, Mines and Resources—</i>		
Department			Hon J Epp	1	170
COMMUNICATIONS			Hon W H McKnight	1	66,091
<i>Minister of Communications—</i>			<i>Ministers of Natural Resources—</i>		
Hon P Beatty	1	14,429	Hon A McLellan	1	17,233
<i>Ministers of Canadian Heritage—</i>			Hon B Sparrow	1	10,140
Hon M Landry	1	13,936	<i>Parliamentary Secretaries—</i>		
Hon M Dupuy	1	9,247	M Champagne	1	5,262
<i>Parliamentary Secretary—</i>			G S Rideout	1	2,511
A Guarnieri	1	2,263	FORESTRY		
MULTICULTURALISM AND CITIZENSHIP			<i>Minister—</i>		
<i>Minister of Multiculturalism and Citizenship—</i>			Hon F Oberle	1	11,469
Hon G Weiner	1	25,572	<i>Parliamentary Secretary—</i>		
<i>Minister Designate of Citizenship—</i>			M Champagne	1	1,445
Hon G Weiner	1	8,135	ENVIRONMENT		
<i>Secretary of State (Multiculturalism)—</i>			<i>Ministers—</i>		
Hon S Finestone	1	7,165	Hon J J Charest	1	1,427
SECRETARY OF STATE			Hon P H Vincent	1	24,124
<i>Secretary of State—</i>			Hon S Copps	1	9,290
Hon M Landry	1	3,707	<i>Minister of State (Environment)—</i>		
Status of Women—Office of the Co-ordinator			Hon M Collins	1	5,965
<i>Minister—</i>			<i>Parliamentary Secretaries—</i>		
Hon M Collins	15	6,743	L Clark	1	966
EMPLOYMENT AND IMMIGRATION			C Lincoln	1	12,608
Department/Commission			EXTERNAL AFFAIRS		
EMPLOYMENT AND IMMIGRATION			<i>Ministers—</i>		
<i>Minister of Human Resources and Labour—</i>			Hon P Beatty	1	10,902
Hon B Valcourt	1	85,797	Hon B J McDougall	1	55,060
<i>Minister of Human Resources Development—</i>			<i>Ministers of International Trade—</i>		
Hon L Axworthy	1	10,160	Hon R MacLarren	1	50,885
			Hon T Hockin	1	31,111
			Hon M H Wilson	1	37,089
			<i>Minister of Foreign Affairs—</i>		
			Hon A Ouellet	1	26,801

Travel expenses of ministers and parliamentary secretaries—Continued

	Vote	Amount		Vote	Amount
		\$			\$
<i>Secretary of State (Latin America and Africa)—</i>			<i>Secretary of State (Science, Research and</i>		
Hon C Stewart	1	31,199	Development)—		
<i>Secretary of State (Asia-Pacific)—</i>			Hon J Gerard	1	29,574
Hon R Chan	1	17,598	CONSUMER AND CORPORATE		
<i>Minister for External Relations and International</i>			AFFAIRS		
Development—			<i>Minister of Consumer and Corporate</i>		
Hon M Vézina	1	4,854	Affairs—		
<i>Parliamentary Secretary—</i>			Hon P H Vincent	1	5,198
J Flis	1	7,055	JUSTICE		
FINANCE			<i>Ministers—</i>		
<i>Ministers—</i>			Hon P Blais	1	32,394
Hon D Mazankowski	1	11,047	Hon A Rock	1	14,702
Hon G Loiselle	1	6,324	NATIONAL DEFENCE		
Hon P Martin	1	5,293	<i>Ministers—</i>		
<i>Minister of State (Finance)—</i>			Hon K Campbell	1	1,279
Hon G Loiselle	1	5,164	Hon D M Collenette	1	4,058
<i>Minister of State (Finance and</i>			Hon T E Siddon	1	25,771
Privatization)—			NATIONAL HEALTH AND WELFARE		
Hon J H McDermid	1	14,946	<i>Ministers of Health and Ministers for Federal Office</i>		
<i>Secretary of State (International Financial</i>			Regional Development—Quebec—		
Institutions)—			Hon M Collins	1	9,193
Hon D Peters	1	5,916	Hon D Marleau	1	5,721
FISHERIES AND OCEANS			Hon B Bouchard	1	36,660
<i>Ministers—</i>			<i>Minister of State (Seniors)—</i>		
Hon J C Crosbie	1	14,062	Hon M Vézina	1	3,026
Hon R Reid	1	20,413	<i>Minister of State (Fitness and Amateur</i>		
Hon B Tobin	1	125,740	Sport)—		
<i>Parliamentary Secretaries—</i>			Hon P H Cadieux	5	12,352
R Belsher	1	527	NATIONAL REVENUE		
H S Dhaliwal	1	2,033	Customs and Excise		
INDIAN AFFAIRS AND NORTHERN			<i>Ministers—</i>		
DEVELOPMENT			Hon O Jelinek	1	16,073
<i>Ministers—</i>			Hon G Turner	1	34,387
Hon P A Browes	1	12,120	Hon D Anderson	1	15,608
Hon R Irwin	1	29,733	PRIVY COUNCIL		
Hon T E Siddon	1	13,096	<i>Prime Ministers—</i>		
<i>Minister of State (Indian Affairs and Northern</i>			Rt Hon J Chretien	1	2,552
Development)—			Rt Hon K Campbell	1	10,802
Hon P H Vincent	1	1,141	Rt Hon B Mulroney	1	1,944
<i>Parliamentary Secretary—</i>			<i>Minister of State and Leader of the</i>		
J Iyerak Anawak	1	8,411	Government in the House of Commons—		
INDUSTRY, SCIENCE AND TECHNOLOGY			Hon H Andre	1	16,038
Department			<i>Leader of the Government in the House of</i>		
INDUSTRY, SCIENCE AND TECHNOLOGY			Commons—		
<i>Minister of Industry—</i>			Hon D Lewis	1	288
Hon J Manley	1	25,609	<i>President of the Queen's Privy Council for</i>		
<i>Minister of Industry, Science and</i>			Canada and Minister responsible for		
Technology—			Constitutional Affairs—		
Hon M H Wilson	1	11,852	Rt Hon C J Clark	1	14,134
<i>Minister Designate of Industry and Science—</i>			<i>Deputy Prime Ministers—</i>		
Hon J J Charest	1	18,808	Hon J J Charest	1	599
<i>Minister for Science and Minister of State (Small</i>			Hon D F Mazankowski	1	4,524
Businesses and Tourism)—			<i>Leader of the Government in the Senate—</i>		
Hon T Hockin	1	80,105	Hon L Murray	1	12,619
<i>Minister for Science and Minister responsible for</i>					
Small Businesses—					
Hon R Nicholson	1	14,223			

Travel expenses of ministers and parliamentary secretaries—*Concluded*

	Vote	Amount		Vote	Amount
		\$			\$
<i>Leader of the Government in the Senate and Minister with special responsibility for literacy—</i>			PUBLIC WORKS		
Hon J Fairbairn	1	9,485	<i>Minister—</i>		
<i>Parliamentary Secretaries—</i>			Hon E M MacKay	(S)	5,472
J-G Hudon	1	666	Canada Mortgage and Housing Corporation		
P Milliken	1	186	<i>Minister—</i>		
			Hon E M MacKay	20	169
SECRETARY OF STATE			TRANSPORT		
<i>Minister—</i>			<i>Ministers—</i>		
Hon S Marchi	1	11,836	Hon J Corbeil	1	9,342
<i>Parliamentary Secretary—</i>			Hon D Young	1	5,501
M Clancy	1	494	<i>Minister of State (Transport)—</i>		
			Hon S Martin	1	14,906
SOLICITOR GENERAL			TREASURY BOARD		
<i>Minister—</i>			<i>Presidents—</i>		
Hon H Gray	1	3,223	Hon J S Edwards	1	19,565
<i>Solicitor General of Canada—</i>			Hon G Loiselle	1	352
Hon D Lewis	1	14,585	<i>President of the Treasury Board and Minister responsible for infrastructure—</i>		
<i>Minister Designate of Public Security—</i>			Hon A C Eggleton	1	13,770
Hon D Lewis	1	13,523			
<i>Parliamentary Secretary—</i>			VETERANS AFFAIRS		
P Gagnon	1	1,897	<i>Minister—</i>		
			Hon P L McCreath	1	22,975
SUPPLY AND SERVICES			<i>Secretary of State (Veterans)—</i>		
Department			Hon L MacAulay	1	5,691
SUPPLY AND SERVICES			WESTERN ECONOMIC		
<i>Minister Designate of Government Services Canada—</i>			DIVERSIFICATION		
Hon P W Dick	1	42,956	<i>Ministers—</i>		
<i>Minister of Public Works and Government Services—</i>			Hon M Collins	1	2,275
Hon D C Dingwall	1	23,879	Hon L Schneider	1	9,361
<i>Parliamentary Secretary—</i>					
R Duhamel	1	567			

(S) Statutory authority.

SECTION 13

1993-94

PUBLIC ACCOUNTS

Other Miscellaneous Information

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

EMPLOYMENT AND IMMIGRATION

Labour

Compensation payments and administration expenses

Details	Compensation payments ⁽¹⁾	Administration expenses ⁽²⁾	Total payments
	\$	\$	\$
Newfoundland	1,367,125	210,017	1,577,142
Prince Edward Island	401,383	64,877	466,260
Nova Scotia—Federal	3,298,152	387,187	3,685,339
Nova Scotia—Cape Breton Development Corporation (CBDC)	11,019,126	767,472	11,786,598
Nova Scotia—CBDC (Section 9a)	5,014,795	180,851	5,195,646
Nova Scotia—Old silicosis	790,164	26,537	816,701
New Brunswick	1,048,548	263,000	1,311,548
Quebec	12,437,052	2,703,821	15,140,873
Ontario	31,592,954	5,318,467	36,911,421
Manitoba	1,650,178	574,867	2,225,045
Saskatchewan	1,760,458	448,512	2,208,970
Alberta	5,080,124	1,162,876	6,243,000
British Columbia	6,010,015	1,960,498	7,970,513
Payments respecting locally engaged employees outside Canada	49,982		49,982
Supplementary compensation to certain widows and dependent children of seamen	7,560		7,560
Compensation to Quebec casual employees TB 1979-29	21,722		21,722
Excess monies paid to claimants (subrogation cases)	5,096,347		5,096,347
Salary recovered and returned to other Government departments (subrogation cases)	411,459		411,459
Legal, medical, professional expenses (subrogation cases)	214,452		214,452
Penitentiary inmates compensation	100,626		100,626
	87,372,222	14,068,982	101,441,204
Less: recoveries			
Administrative expenses recovered from Crown agencies		5,736,192	5,736,192
Claim costs recovered from Crown agencies	41,655,930		41,655,930
Recoveries from responsible third parties (subrogation)	6,432,502		6,432,502
Penitentiary inmates compensation recovered	100,626		100,626
	48,189,058	5,736,192	53,925,250
Net expenditures	39,183,164	8,332,790	47,515,954

⁽¹⁾ Includes the net payments of compensation respecting:

(a) Government employees (*Government Employees Compensation Act*);

(b) merchant seamen (*Merchant Seamen Compensation Act*); and

(c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

⁽²⁾ Represents the federal Government's net share of administration expenses of provincial boards.

The claims of Federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal Government.

Claims of employees resident in the Northwest Territories are processed by the Workers' Compensation Board of Alberta.

EXTERNAL AFFAIRS

Expenditures for Canadian representation at international conferences and meetings

Conferences and meetings	Amount
	\$
Asia Pacific Economic Council (APEC)—Ministerial/Summit	203,860
Association of South East Asian Nations (ASEAN)—Ministerial	39,909
Chief Justice's Visit to Seoul (EXPO 93)	24,920
Commonwealth Heads of Government Meeting (CHOGM)	261,476
Conférence Ministérielle de la Francophonie	58,017
CSCE Council Meeting and NAC Ministerial Meeting	49,203
G-7 Ministerial Meeting	59,634
G-7 Summit	614,976
La Francophonie—Conférence des Ministres de l'Éducation	21,687
Organization of American States (OAS) General Assembly	50,401
Prime Minister's Visit to Los Angeles and Texas	222,737
Prime Minister's Visit to New York	53,197
Prime Minister's Visit to Europe	510,033
Prime Minister's Visit to Washington	31,925
Prime Minister's Visit to London, Paris and Brussels (NATO Summit)	234,468
Prime Minister's Visit to Mexico	117,742
Sommet de la Francophonie	330,958
United Nations Economic and Social Council (ECOSOC) Meeting	52,426
UNESCO General Conference	41,409
United Nations General Assembly	552,616
World Conference on Human Rights	533,082
Advance visit and start-up costs for Governor General's trip to the Far East	52,621
Cost of External Affairs Participation in World Jobs Summit	36,659
Miscellaneous Conferences and Meetings	137,658
Total	4,291,614

Travel expenses for Canadian representation at international conferences and meetings

*Asia Pacific Economic Council
(APEC)—Ministerial/Summit—\$116,639*

Members of the House of Commons

Chan Hon R, Chretien Rt Hon J, Maclaren Hon R.

External Affairs

Balloch H, Brown D, Brownrigg C, Calvert P, Cammaert T,

Chapell P, Curtis J, Darisse A, de Chastelain J,

Fieldhouse J, Gompf J, Johnstone V, Kilpatrick A,

Leroux M, Lessard M, Lewis K, Ljungar K, Lloyd P,

Smith A, Snyder J, Tsai M, Waddell D, Weekes J,

Wilson T, Wynne D.

Industry, Science and Technology

Verdun E.

National Defence

Duff E, Feese M, Kendall G.

Prime Minister's Office/Privy Council Office

Cameron D, Carisse J-M, Carle J, Donolo P, Goldenberg E,

Judd J, Legros G, Levesque C, McAdoo M, Pelletier J,

Thérien J, Wilson T.

Royal Canadian Mounted Police

Groulx M, Villeneuve C.

National Revenue

Kidd M.

Secretary of State

Duval J, Kondo M, Kulim S, Martens M.

*Association of South East Asian Nations
(ASEAN)—Ministerial—\$39,909*

Member of the House of Commons

Beatty Hon P.

External Affairs

Balloch H, Brown C, Dhavernas D, Johnstone V, O'Byrne M,

Peck R, Tisch D.

EXTERNAL AFFAIRS

Travel expenses for Canadian representation at international conferences and meetings—Continued

Chief Justice's Visit to Seoul (EXPO 93)—\$23,529

External Affairs
Portelance R.
Justice
Cromwell T, Lamer Rt Hon A.
Other
Tremblay-Lamer D.

Commonwealth Heads of Government Meeting (CHOGM)—\$167,743

Members of the House of Commons
McDougall Hon B, McLean Hon W.
Canadian International Development Agency
Benoit R, Copeland J.
External Affairs
Buschman B, Crowe J, Falardeau L, Guay L, Hubert J-P,
Johnstone V, Lavertu G, Larochelle J, McKenzie L,
McMaster C, Moore R, Papas A, Savoie ML, Schwartz M,
Spector N, Tremblay G.
Others
Clarke J, Farmer R.

Conférence Ministérielle de la Francophonie—\$57,334

Deputy of the House of Commons
Dupuy Hon M.
Canadian International Development Agency
Dorval R.
External Affairs
Beaudoin D, Bélisle JD, Elliott R, Hubert J-P,
Marcoux S, Poirier G.
Canadian Heritage
Evereklian A.

CSCE Council Meeting and NAC Ministerial Meeting—\$49,203

Member of the House of Commons
Ouellet Hon A.
External Affairs
Cooney G, Dodd D, Johnstone V, Lavertu G, McKellar P,
Paquette J, Peck R, Sinclair J, Turcotte A, Walker P,
Wright D.

G-7 Ministerial Meeting—\$47,434

Member of the House of Commons
McDougall Hon B.
External Affairs
Johnstone V, Lambert J, Larose L, Leblanc J,
Mezzanotte R, Mullin S, Wright S.

G-7 Summit—\$366,982

Members of the House of Commons
Beatty Hon P, Campbell Rt Hon K, Hockin Hon T,
Loiselle Hon G.
External Affairs
Balloch H, Burge A, Carin B, Caron J, Clugston M,
Darisse A, Gompf J, Lantz V, Lavertu G, Livermore D,
MacKenzie D, McDougall D, Morden R, Mullin S, Shannon G,
Stefanik-Stokoe S, Tisch D, Wright D.
Finance
Bernes T, Boucher D, Clark S, Moloney D.

National Defence

Duchesne Cpl, Hayward MCpl, Wail Cpl.
Prime Minister's Office/Privy Council Office
Beauchamp L, Brooman K, Côté C, Dupuis G, Entwistle M,
Ginn J, Godard J, Gould J, Judd J, Lapointe MJ,
Legros G, Loiselle F, McLaughlin D, Munnoch S,
Paterson S, Pilon T, Serre M, Waite W.
Royal Canadian Mounted Police
Clément P, Cyr A, Livernoche A, Marcoux A, Marion A,
Moore T, Pavey G, Valiquette P, Villeneuve C, Waugh M.
Secretary of State
Noguchi A, Saito I, Suzuki T.

La Francophonie—Conférence des Ministres de l'Éducation—\$21,687

Canadian International Development Agency
Zumstein J.
External Affairs
Dumas A, Marcoux S.
Provincial Governments
Martin N, Parent M, Roy G, Sass PP, St-Onge Y.

Organization of American States (OAS) General Assembly—\$31,375

Member of the House of Commons
McDougall Hon B.
External Affairs
Gooch S, Hickman H, Johnstone V, Landry G, Larose L,
Mezzanotte R, Mullin S, Sinclair J.
Secretary of State
Schultzki D.
Other
Farmer R.

Prime Minister's Visit to Los Angeles and Texas—\$203,822

Member of the House of Commons
Mulroney Rt Hon B.
External Affairs
de Chastelain J, Hammill J.
Prime Minister's Office/Privy Council Office
Aisenstadt J, Beauchamp L, Brooman K, Burke M, Clarke J,
Côté C, Cross K, D'Entremont K, Ellacott S, Entwistle M,
Ginn K, Godard J, Guénette N, Judd J,
Lalonde H, Laurin A, Leclerc M, McLaughlin D,
Munnoch S, Peck S, Pilon T, Robillard L, Prusakowski T,
Smith P, Terrien P.
Royal Canadian Mounted Police
Beauparlant G, Groulx M, Jané B, Riendeau C.

Prime Minister's Visit to New York—\$53,095

Member of the House of Commons
Mulroney Rt Hon B.
Prime Minister's Office/Privy Council Office
Aisenstadt J, Brooman K, Clarke J, Côté C, Cross K,
D'Entremont K, Ellacott S, Entwistle M, Faubert M,
Ginn K, Godard J, Judd J, Lalonde H, Laurin A,
Munnoch S, Smith P.
Royal Canadian Mounted Police
Jané B, Riendeau C.

EXTERNAL AFFAIRS

Travel expenses for Canadian representation at international conferences and meetings—Continued

Prime Minister's Visit to Europe—\$412,339

Member of the House of Commons
 Mulroney Rt Hon B.
 External Affairs
 Gryndahl I.
 National Defence
 Coderre K, Gill V, Gagnon J, Grégoire J, Lavigne J,
 Pratte J, Singer B, Vezina J.
 Prime Minister's Office/Privy Council Office
 Aisenstadt J, Anderson D, Beauchamp L, Brooman K,
 Cameron D, Clarke J, Côté C, Cross K, D'Entremont K,
 Dupuis G, Ellacott S, Entwistle M, Faubert M,
 Ginn K, Godard J, Gould J, Guénette N, Judd J,
 Lalonde H, Lapointe M, Laurin A, Leclerc M, Legros G,
 McLaughlin D, McNee J, Munnoch S, Paterson S, Pilon T,
 Prusakowski T, Robillard L, Smith P, Terrien P,
 Wilson T.
 Secretary of State
 Kiriloff N, Meisl M.

Prime Minister's Visit to Washington—\$25,151

Member of the House of Commons
 Mulroney Rt Hon B.
 Prime Minister's Office/Privy Council Office
 Aisenstadt J, Brooman K, Cross K, D'Entremont K,
 Ellacott S, Entwistle M, Ginn K, Godard J, Judd J,
 Lalonde H, Laurin A, Munnoch S, Prusakowski T, Smith P.

*Prime Minister's Visit to London, Paris and Brussels**(NATO Summit)—\$185,571*

Members of the House of Commons
 Chrétien Rt Hon J, Ouellet Hon A.
 External Affairs
 Bogdan A, Johnstone V, Lavertu G, Pearson M, Peck R,
 Portelance R.
 National Defence
 Bradette J, Ginn C, Jones S, Landry J, Lowerson B,
 Tremblay J.
 Prime Minister's Office/Privy Council Office
 Brooman K, Cameron D, Carisse J, Carle J, Faubert M, Hosek C,
 Judd J, Laurin A, Legros G, Levesque C, McAdoo M,
 Parisot P, Pelletier J, Pilon T, Prusakowski T,
 Thérien J.

Prime Minister's Visit to Mexico—\$19,168

Member of the House of Commons
 Chrétien Rt Hon J.
 External Affairs
 Portelance R.
 Prime Minister's Office/Privy Council
 Bartleman J, Brooman K, Carisse J-M, Carle J,
 Chrétien C, Donolo P, Goldenberg E, Legros G,
 Lévesque C, McAdoo M, Pelletier J, Pilon T, Thérien J.
 Secretary of State
 Daguerre-Massieu C.

Sommet de la Francophonie—\$232,239

Deputy of the House of Commons
 Hudon J-G.
 Canadian International Development Agency
 Couture R.
 External Affairs
 Bouchard B, Boucher C, De Lorimier L, Elliott R,
 Fortin J, Gagnon Y, Hubert J-P, Lafond C, Laprade S,
 Larochelle J, Lavertu G, Leduc A, Legendre D, Marcoux S,
 Marsden-Dole P, Masse L, Poirier G, Savard G,
 Villeneuve M.
 Canadian Heritage
 Labrie J, Landry A.
 Provincial Governments
 Pouliot G, Praznik D.
 Others
 Boudreau A, Lanteigne C, Ouellette R.

*United Nations Economic and Social Council (ECOSOC)
 Meeting—\$52,426*

Canadian International Development Agency
 Carmichael J, Lévesque M, Volkoff A.
 External Affairs
 Baillargeon C, Buchan G, Fréchette L, Kessel A,
 Staruch D, Tellier A, White M.
 National Health and Welfare
 Demers G.

UNESCO General Conference—\$40,769

Auditor General
 Minto S.
 External Affairs
 Bernard-Meunier M.
 Provincial Governments
 Bergeron M, Decker Hon C.
 Canadian Commission for UNESCO
 Giorgi I, Launay V, Naldrett A, Phillips C, Runte R,
 Taylor Dr. F.
 Other
 Whyte F.

United Nations General Assembly—\$475,987

Members of the House of Commons
 Beatty Hon P, Campbell Rt Hon K, McLean Hon W.
 Auditor General
 Orr J.
 External Affairs
 Allen J, Arpin J, Baillargeon C, Baird J, Basu P,
 Bird S, Carmichael J, Dion A, Dodd S, Galpin A,
 Girtel K, Hearty G, Hynes R, Irish J, Jansen R,
 Johnstone BV, Kirsch P, Lacost G, Lamarre A, Laroché N,
 Lavertu G, Mach M, Malone D, Marantz D, Mason M,
 Maund D, McMaster C, Merifield R, Miller B, Moran S,
 Morden R, Noel H, Peck R, Perron M, Sinclair D,
 St. Onge M, Strauss H, Sunderland S, Taschereau F,
 Vachon K, Walma G.
 National Defence
 St. Cyr P.

EXTERNAL AFFAIRS

Travel expenses for Canadian representation at international conferences and meetings—*Concluded*

Prime Minister's Office/Privy Council Office
Beauchamp L, Brooman K, Dupuis G, Ginn K, Judd J,
Laurin A, Munnock S, Prusakowski T.

Others
Touchette J, Neary P, Oliver M.

Hepburn L, Hynes R, Johnstone V, Kessel A, Larochelle J,
Larose L, Lorrain T, Mallon E, Marantz D, Marici L,
Mezzanotte R, Mullin S, Norton L, Park A, Petit P,
Raymond V, Touchette J, Trottier J,
Winter de Varennes C, Von Nostitz M, Wright G.

Others
D'Auray M, Jackson R, Leclair M, Lee B, Levesque F.

World Conference on Human Rights—\$331,270

Members of the House of Commons

Littlechild W, McDougall Hon B.

External Affairs

Boulet D, Buck K, Campeau M, Daoust S, Dion A, Fortin L,

PARLIAMENT

House of Commons

Salaries of parliamentary secretaries to ministers paid in 1993-94

Names	Parliamentary secretary to ⁽¹⁾	Amount	Names	Parliamentary secretary to ⁽¹⁾	Amount
		\$			\$
Anawak J I	Minister of Indian Affairs and Northern Development December 6, 1993 to December 5, 1994 ...	3,359	Dobbie D	Minister of Consumer and Corporate Affairs and Minister of State (Agriculture) May 8, 1992 to May 7, 1993	
Attewell W	Prime Minister September 1, 1993 to September 8, 1993 ..	233		Minister for Consumer and Corporate Affairs and Minister of State (Indian Affairs and Northern Development) May 8, 1993 to September 8, 1993	
Augustine J	Prime Minister December 6, 1993 to December 5, 1994 ...	3,359		Minister of the Environment September 1, 1993 to September 8, 1993 ..	4,608
Belsher R	Minister of Fisheries and Oceans and Minister for the Atlantic Canada Opportunities Agency May 8, 1992 to September 8, 1993	4,608	Domm B	Minister for Science May 8, 1992 to May 7, 1993	
Bevilacqua M	Minister of Employment and Immigration and Minister of Labour (Minister of Human Resources) December 6, 1993 to December 5, 1994 ...	3,359		Minister for Science and Minister of State (Small businesses and Tourism) May 8, 1993 to September 8, 1993	4,608
Blackburn J-P	Minister of National Defence September 1, 1993 to September 8, 1993 ..	233	Duhamel R J	Minister of Supply and Services and Minister of Public Works (Minister of Public Works and Government Services) December 6, 1993 to December 5, 1994 ...	3,359
Boyer P	Minister of National Defence May 8, 1992 to March 23, 1993 Minister of Industry, Science and Technology March 23, 1993 to August 31, 1993 Deputy Prime Minister, Minister of Industry Science and Technology and Minister of Consumer and Corporate Affairs September 1, 1993 to September 8, 1993 ..	4,608	Duplessis S	Minister of External Relations and Minister of State (Indian Affairs and Northern Development) May 8, 1992 to May 7, 1993 Minister of External Relations and Minister of State (Seniors) May 8, 1993 to September 8, 1993 Secretary of State for External Affairs September 1, 1993 to September 8, 1993 ..	4,608
Cardiff M	Minister of Agriculture May 8, 1992 to September 8, 1993	4,608	English J	President of the Queen's Privy Council for Canada (President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs) December 6, 1993 to December 5, 1994 ...	3,359
Catterall M	President of the Treasury Board December 6, 1993 to December 5, 1994 ...	3,359	Flis J	Secretary of State for External Affairs (Minister of Foreign Affairs) December 6, 1993 to December 5, 1994 ...	3,359
Champagne M	Minister of Forestry May 8, 1992 to August 31, 1993 Minister of Energy, Mines and Resources March 11, 1993 to August 31, 1993 Minister of Energy, Mines and Resources and Minister of Forestry September 1, 1993 to September 8, 1993 ..	4,608	Fontana J	Minister of Transport December 6, 1993 to December 5, 1994 ...	3,359
Clancy M	Secretary of State of Canada (Minister of Citizenship and Immigration) December 6, 1993 to December 5, 1994 ...	3,359	Fry H	Minister of National Health and Welfare (Minister of Health) December 6, 1993 to December 5, 1994 ...	3,359
Clark L	Minister of the Environment May 8, 1992 to September 8, 1993	4,375	Gagnon P	Solicitor General of Canada December 6, 1993 to December 5, 1994 ...	3,359
Della Noce V	Secretary of State of Canada and Minister of Multiculturalism and Citizenship May 8, 1992 to September 8, 1993	4,608	Greene B	President of the Treasury Board September 1, 1993 to September 8, 1993 ..	233
Dhaliwal H	Minister of Fisheries and Oceans December 6, 1993 to December 5, 1994 ...	3,359	Guarnieri A	Minister of Communications and Minister of Multiculturalism and Citizenship (Minister of Canadian Heritage) December 6, 1993 to December 5, 1994 ...	3,359

PARLIAMENT **House of Commons**

Salaries of parliamentary secretaries to ministers paid in 1993-94—Continued

Names	Parliamentary secretary to ⁽¹⁾	Amount	Names	Parliamentary secretary to ⁽¹⁾	Amount
		\$			\$
Guilbault J-G	Minister of Supply and Services May 8, 1992 to August 31, 1993 Minister of Supply and Services and Minister of Public Works September 1, 1993 to September 8, 1993 ..	4,608	Milliken P	Leader of the Government in the House of Commons December 6, 1993 to December 5, 1994 ...	3,359
Gustafson Hon L	Prime Minister May 8, 1992 to September 8, 1993	1,609	Mills D J	Minister of Industry, Science and Technology and Minister of Consumer and Corporate Affairs (Minister of Industry) December 6, 1993 to December 5, 1994 ...	3,359
Harb M	Minister for International Trade December 6, 1993 to December 5, 1994 ...	3,359	Moore B	Minister of National Revenue May 8, 1992 to September 8, 1993	4,608
Harvey A	Prime Minister March 11, 1993 to September 8, 1993 Minister of Indian Affairs and Northern Development September 1, 1993 to September 8, 1993 ..	4,608	Nicholson Hon R	Minister of Justice and Attorney General of Canada May 8, 1992 to May 7, 1993 Minister of Justice, Attorney General of Canada and Minister of State (Agriculture) May 8, 1993 to September 8, 1993	2,450
Hudon J-G	President of the Queen's Privy Council for Canada and Minister responsible for Constitutional Affairs May 8, 1992 to September 8, 1993	4,375	Plourde A	Minister for International Trade May 8, 1992 to March 11, 1993 Minister of Employment and Immigration March 11, 1993 to August 31, 1993 Minister of Employment and Immigration and Minister of Labour September 1, 1993 to September 8, 1993 ..	4,608
Hughes K G	Deputy Prime Minister, Minister of Industry Science and Technology and Minister of Consumer and Corporate Affairs September 1, 1993 to September 8, 1993 ..	233	Reid Hon R	Minister of Indian Affairs and Northern Development May 8, 1992 to September 8, 1993	2,450
James K	Minister of Labour May 8, 1992 to March 11, 1993 Secretary of State for External Affairs March 11, 1993 to September 8, 1993	4,608	Richardson L	Minister of Transport May 8, 1992 to September 8, 1993	4,608
Kempling W J	President of the Treasury Board and Minister of State (Finance) May 8, 1992 to September 8, 1993	4,375	Rideout G S	Minister of Energy, Mines and Resources and Minister of Forestry (Minister of Natural Resources) December 6, 1993 to December 5, 1994 ...	3,359
Langlois C A	Minister of Industry, Science and Technology May 8, 1992 to May 7, 1993 Minister of National Defence March 23, 1993 to September 8, 1993 Leader of the Government in the House of Commons May 8, 1993 to August 31, 1993 Solicitor General of Canada and Leader of the Government in the House of Commons September 1, 1993 to September 8, 1993 ..	4,608	Robitaille J-M	Minister of State (Finance and Privatization) March 11, 1993 to September 8, 1993 Minister of Finance September 1, 1993 to September 8, 1993 ..	4,608
Lincoln C	Deputy Prime Minister and Minister of the Environment December 6, 1993 to December 5, 1994 ...	3,359	Roy-Arcelin N	Minister of Communications May 8, 1992 to August 31, 1993 Secretary of State of Canada and Minister of Communications September 1, 1993 to September 8, 1993 ..	4,608
MacLellan R	Minister of Justice and Attorney General for Canada December 6, 1993 to December 5, 1994 ...	3,359	Scott Hon W C	Minister of Veterans Affairs May 8, 1992 to September 8, 1993	4,375
Mifflin F J	Minister of National Defence and Minister of Veterans Affairs December 6, 1993 to December 5, 1994 ...	3,359	Shields J	Minister of Employment and Immigration May 8, 1992 to March 11, 1993 Minister of Labour March 11, 1993 to August 31, 1993 Minister of Employment and Immigration and Minister of Labour September 1, 1993 to September 8, 1993 ..	4,608

PARLIAMENT
House of Commons

Salaries of parliamentary secretaries to ministers paid in 1993-94—Concluded

Names	Parliamentary secretary to ⁽¹⁾	Amount	Names	Parliamentary secretary to ⁽¹⁾	Amount
		\$			\$
Sparrow Hon B J	Minister of National Health and Welfare May 8, 1992 to September 8, 1993	2,450	Vanclief L	Minister of Agriculture (Minister of Agriculture and Agri-Food) December 6, 1993 to December 5, 1994 . . .	3,359
Tardif M B	Solicitor General of Canada May 8, 1992 to September 8, 1993 Minister of National Health and Welfare September 1, 1993 to September 8, 1993 ..	4,608	Walker D	Minister of Finance December 6, 1993 to December 5, 1994 . . .	3,359
Tremblay Marcel R	Minister of State (Fitness and Amateur Sport), Minister of State (Youth) and Deputy Leader of the Government in the House of Commons May 8, 1992 to March 11, 1993 Deputy Prime Minister and Minister of Finance March 11, 1993 to September 8, 1993 Minister of Justice, Attorney General of Canada and President of the Queen's Privy Council for Canada September 1, 1993 to September 8, 1993 ..	4,608	Whelan S	Minister of National Revenue December 6, 1993 to December 5, 1994 . . .	3,359
			Worthy D	Minister of Public Works May 8, 1992 to September 8, 1993 Minister of International Trade September 1, 1993 to September 8, 1993 ..	4,608
					201,416

⁽¹⁾ The dates indicated represent the period of appointment(s).

PARLIAMENT

The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 1993-94⁽¹⁾

Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Office expenses	Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Office expenses
	\$	\$	\$	\$		\$	\$	\$	\$
Adams W	64,300	10,100	59,522	7,005	Jessiman D J	54,705	8,579	35,013	13,771
Andreychuk R	64,377	10,100	39,667	3,619	Johnson J	64,300	10,100	45,177	41,849
Angus D	52,056	8,164	8,300	9,371	Kelleher J F	63,880	9,680	38,608	2,602
Estate of late					Kelly WM	64,300	10,100	31,811	43,100
Argue H			847		Allowance as				
Atkins N K	64,180	9,979	37,117	8,460	Government Whip	4,437			
Austin J	64,300	10,100	32,520	33,892	Allowance as				
Balfour J	64,300	10,100	21,325	4,852	Opposition Whip	293			
Barootes E W	9,594	1,520	22,039	3,198	Kenny C	64,300	10,100	29,328	49,550
Beaudoin G	64,060	10,100	157	46,999	Keon W J	64,060	9,860		35,788
Beaulieu M	62,920	8,660	9,346	17,657	Kinsella N A	64,300	10,100	38,703	32,038
Berntson E A	63,880	9,500	77,113	7,346	Allowance as				
Allowance as Deputy					Opposition Whip	1,200			
Leader of the					Kirby M	64,300	10,100	32,426	39,686
Opposition	2,350				Kolber L	62,260	8,060	4,222	2,577
Bolduc R	64,300	10,100	12,973	9,492	Lang D A	63,700	9,500		
Bonnell L	64,300	10,100	22,046	15,117	Lavoie-Roux T	64,300	10,100	7,747	9,969
Bosa P	64,300	10,100	12,466	1,908	Lawson E M	64,000	9,800	26,794	27,022
Buchanan J	64,300	10,100	49,930	33,566	Lebreton M	50,625	7,939	2,474	18,393
Carney P	64,300	10,100	30,415	48,334	Leblanc R	64,300	10,100	43,233	52,039
Chaput-Rolland S	64,300	10,100	17,963	35,756	Allowance as Speaker of				
Charbonneau G	64,300	10,100	6,842	50,754	the Senate	9,833			
Allowance as Speaker of					Lewis P D	63,940	9,740	23,087	270
the Senate	21,141				Lucier P	64,300	10,100	47,028	4,707
Cochrane E	64,300	10,100	34,848	49,804	Lynch-Staunton J	64,300	10,100	8,083	10,962
Cogger M B	63,940	9,740	4,266	19,948	Allowance as:				
Cohen E J	53,130	8,332	17,439	16,350	Deputy Leader of				
Comeau G J	64,300	10,100	34,658	41,266	the Government	8,816			
Cools A C	64,300	10,100	33,419	52,317	Deputy Leader of				
Corbin E	64,300	10,100	20,268	44,798	the Opposition	1,059			
Davey K	64,180	9,980	16,856	14,791	Leader of the				
David P P	64,300	10,100	2,250	256	Opposition	7,037			
De Bane P	64,120	9,920	29,453	41,442	MacDonald F	64,300	10,100	40,547	35,330
Desmarais J N	53,130	8,332	8,711	2,350	MacDonald J M	64,240	10,040	13,003	5,465
Deware M M	64,120	9,920	16,276	24,923	MacEachen A J	64,300	10,100	18,636	14,780
Di Nino C	64,300	10,100	16,616	19,650	Macquarrie H	64,300	10,100	18,979	26,710
Doody C W	64,300	10,100	27,540	127	Marchand L	64,300	10,100	36,777	15,524
Doyle R J	64,300	10,100	6,798	579	Marshall J	64,300	10,100	27,769	48,991
Everett D D	49,802	6,258	16,090	187	Meighen M A	63,880	9,680	25,371	29,663
Eyton J T	64,120	9,920	11,966	14,015	Molgat G L	64,300	10,100	56,167	46,139
Fairbairn J	64,300	10,100	49,019	29,538	Allowance as Deputy				
Forrestall J M	64,300	10,100	41,577	42,590	Leader of the				
Frith R	64,300	10,100	25,234	31,711	Government	5,794			
Allowance as Leader					Allowance as Deputy				
of the Opposition	14,057				Leader of the				
Ghitter R	64,392	10,100	25,829	25,449	Opposition	5,561			
Gigantes P D	64,300	10,100	26,016	46,876	Molson H de M	10,800	1,683	486	
Grafstein J S	64,060	9,860	12,938	351	Muir R	64,300	10,100	6,297	21,291
Graham B A	64,300	10,100	61,784	54,844	Murray L	64,300	10,100	20,277	22,882
Grimard N	64,300	10,100	34,311	47,291	Allowance as				
Gustafson L J	54,705	8,579	28,998	36,094	Opposition Leader				
Haidasz S	64,300	10,100	13,911	49,894	of the Government	2,681			
Hastings E	64,300	10,100	57,125	16,167	Neiman J	64,300	10,100	16,937	2,708
Hays D P	64,300	10,100	42,528	51,181	Nolin P C	50,625	7,939	6,219	26,375
Hebert J	64,300	10,100	6,027	46,771	Nurgitz N	(44)			
Allowance as					Oliver D H	64,300	10,100	54,348	46,320
Opposition Whip	2,840				Olson H A	64,300	10,100	35,124	26,001
Allowance as					Ottenheimer G	64,300	10,100	36,399	11,991
Government Whip	2,917				Perrault R J	64,300	10,100	42,399	9,677

PARLIAMENT

The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 1993-94⁽¹⁾—Concluded

Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Office expenses	Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Office expenses
	\$	\$	\$	\$		\$	\$	\$	\$
Petten W J	64,300	10,100	29,479	1,668	Spivak M	64,300	10,100	29,393	36,304
Phillips O H	64,300	10,100	45,547	20,667	Stanbury R J	63,520	9,320	16,012	42,685
Pitfield P M	62,740	8,540	2,745	26,215	Stewart J B	64,300	10,100	18,814	9,099
Poitras J M	9,594	1,520	5,977	5,461	St-Germain G	49,731	7,799	38,993	18,896
Prud'homme M	54,705	8,579	9,636	19,875	Stollery P	64,300	10,100	29,423	35,263
Riel M	63,580	9,380	13,890	6,704	Stratton T R	64,392	10,100	27,551	43,664
Rivest J-C	64,377	10,040	8,772	35,788	Sylvain J	64,300	10,100	9,130	5,609
Rizzuto P	64,240	10,040	8,642	42,141	Theriault L N	64,300	10,100	55,957	9,466
Robertson B M	64,240	10,100	26,019	23,633	Thompson A	64,300	10,100	2,055	5,218
Roberge F	54,705	8,579	5,673	16,386	Tkachuk D	52,414	8,220	43,828	28,996
Robichaud L J	64,300	10,100	7,738	49,685	Twinn W P	62,560	8,360	30,974	6,568
Ross J W	9,534	1,460	10,875	5,859	Watt C	64,300	10,100	31,560	19,648
Rossiter E	64,300	10,100	24,051	17,960	Wood D	64,300	10,100	8,091	42,819
Simard J-M ⁽²⁾	64,300	10,100	28,597	71,897					
Sparrow H O	64,300	10,100	27,234	40,327					
						6,662,985	1,019,901	2,649,464	2,621,557

⁽¹⁾ The *Government Expenditures Restraint Act*, 1993 No. 2 authorizes the freezing of each Member's sessional allowance at their 1992 level of \$64,400 for 1993, 1994 and 1995. Recovery action was undertaken in 1993-94 by the administration to recover increases previously paid in 1992-93.

⁽²⁾ This amount is partially offset by savings under staff salaries, as this Senator has chosen not to hire a secretary.

PARLIAMENT **House of Commons**

Statement of sessional and expense allowances and travel expenses paid in 1993-94⁽¹⁾

Members of the House of Commons	Sessional allowance	Expense allowance	Travel expenses	Members of the House of Commons	Sessional allowance	Expense allowance	Travel expenses
	\$	\$	\$		\$	\$	\$
Abbott J	28,045	9,276	29,424	Boudria D	64,300	21,275	23,472
Ablonczy D	28,045	9,276	28,629	<i>Allowance as Deputy Government Whip</i>		3,042	
<i>Allowance as Chief Other Opposition Party Whip</i>	2,979			Bourgault L	36,255	11,999	4,268
Adams P	28,045	9,276	7,447	Boyer P	36,255	11,999	28,599
Alcock R	28,045	9,276	23,553	Breaugh M	36,255	11,999	14,138
Allmand Hon W	64,300	21,275	21,903	Breitreuz C	28,045	11,410	27,400
Althouse V	64,300	26,175	51,158	Breitreuz G	28,045	9,276	20,805
Anawak J I	64,300	28,175	143,559	Brewin J F	36,255	11,999	49,514
Anderson E	36,255	11,999	19,821	Bridgman M	28,045	9,276	17,606
Anderson Hon D	28,045	9,276	24,384	Brien P	28,045	9,276	15,487
Andre Hon H	36,255	11,999	68,076	Brightwell A H	36,255	11,999	19,929
Angus I	36,255	11,999	37,036	Browes Hon P A	36,255	11,999	25,887
<i>Allowance as Chief Other Party Whip</i>	4,375			Brown B	28,045	9,276	12,269
Arseneault G H	64,300	21,275	50,897	Brown J	28,045	9,276	23,376
Assad M	64,300	21,275	22,095	Brushett D	28,045	9,276	18,936
Assadourian S	28,045	9,276	14,191	Bryden J	28,045	9,276	12,008
Asselin G	28,045	9,276	19,158	Butland S	36,255	11,999	26,748
Atkinson K	36,255	11,999	17,725	Caccia Hon C L	64,300	21,275	32,065
Attewell W	36,255	11,999	20,237	Cadieux Hon P H	30,132	9,974	4,933
Augustine J	28,045	9,276	13,529	Calder M	28,045	9,276	13,417
Axworthy C	64,300	21,275	60,872	Callbeck C			2,645
Axworthy Hon L	64,300	21,275	72,332	Campbell B	28,045	9,276	17,818
Bachand C	28,045	9,276	8,134	Campbell C	36,255	11,999	22,939
Baker G S	64,300	26,175	95,535	Campbell Rt Hon K	36,255	11,999	10,862
Bakopanos E	28,045	9,276	11,809	Cannis J	28,045	9,276	11,755
Barnes S	28,045	9,276	15,845	Canuel R	28,045	9,276	18,962
Barrett D	36,255	11,999	42,476	Cardiff M	36,255	11,999	30,584
Beatty Hon P	36,255	11,999	25,322	Caron A	28,045	9,276	13,321
Beaumier C	28,045	9,276	8,207	Casey B	36,255	11,999	20,608
Bélair R	64,300	26,175	61,818	Catterall M	64,300	21,275	8,929
Bélisle R	28,045	9,276	5,972	Cauchon M	28,045	9,276	3,821
Beillemur M	28,045	9,276	10,040	Chadwick H	36,255	11,999	12,580
Bellemare E	64,300	21,275	4,732	Chamberlain B	28,045	9,276	17,490
Belsher R	36,255	11,999	45,708	Champagne Hon A	36,255	11,999	8,659
Benjamin L	36,255	11,999	46,403	<i>Allowance as Deputy Speaker and Chairperson of Committees of the Whole</i>	20,424		
Benoit L E	28,045	9,276	24,465	Champagne M	36,255	11,999	13,590
Berger D	64,300	21,275	20,228	Chan Hon R	28,045	9,276	31,787
Bergeron S	28,045	9,276	4,896	Charest Hon J J	64,300	21,275	17,575
Bernier G	64,300	21,275	42,124	Chartrand G	36,255	11,999	10,958
Bernier M	28,045	9,276	13,135	Chatters D	28,045	11,410	28,417
Bernier Y	28,045	9,276	32,557	Chrétien Rt Hon J	64,300	21,275	38,527
Bertrand G	36,255	11,999	13,070	<i>Allowance as Leader of the Opposition</i>	28,976		
Bertrand R	28,045	9,276	12,869	Chrétien J-G	28,045	9,276	17,094
Bethel J	28,045	9,276	30,160	Clancy M	64,300	21,275	42,268
Bevilacqua M	64,300	21,275	46,982	Clark Rt Hon C J	36,255	14,765	26,934
Bhaduria J	28,045	9,276	13,731	Clark L	36,255	11,999	57,059
Bird J W Bud	36,255	11,999	27,475	Clifford T	36,255	11,999	48,195
Bjornson D	36,255	11,999	35,648	Cohen S	28,045	9,276	19,308
Black D	36,255	11,999	46,753	Cole J E	36,255	11,999	19,266
Blackburn D	10,633	3,525	6,757	<i>Allowance as Deputy Government Whip</i>		4,375	
Blackburn J-P	36,255	11,999	27,408	Collenette Hon D	28,045	9,276	8,389
Blaikie B	64,300	21,275	55,107	Collins B	28,045	9,276	32,786
Blais Hon P	36,255	11,999	42,144	Collins Hon M	36,255	11,999	43,322
Blenkarn D	36,255	11,999	13,282	Comuzzi J	64,300	26,175	45,149
Blondin-Andrew Hon E	64,300	28,175	119,539	Cook C			10,257
Bodnar M	28,045	9,276	24,108	Cooper A	28,164	11,474	52,124
Bonin R	28,045	9,276	11,289	Copps Hon S	64,300	21,275	42,726
Bosley Hon J W	36,255	11,999	36,767	Corbeil Hon J	36,255	11,999	12,589
Bouchard Hon B	13,674	4,531	16,281	Corbett R	36,255	11,999	32,077
Bouchard Hon L	64,300	21,275	27,864				
<i>Allowance as Leader of the Official Opposition</i>	20,049						

PARLIAMENT House of Commons

Statement of sessional and expense allowances and travel expenses paid in 1993-94⁽¹⁾—Continued

Members of the House of Commons	Sessional allowance	Expense allowance	Travel expenses	Members of the House of Commons	Sessional allowance	Expense allowance	Travel expenses
	\$	\$	\$		\$	\$	\$
Côté Y	36,255	11,999	26,454	Fontaine G	36,255	11,999	25,452
Couture C	36,255	11,999	12,087	Fontana J	64,300	21,275	34,399
Cowling M	28,045	9,276	23,990	Forseth P E	28,045	9,276	37,755
Crawford R	64,300	21,275	28,070	Foster M	36,255	11,999	34,582
Crête P	28,045	9,276	14,791	Fraser Hon J A	36,255	11,999	30,858
Crosbie Hon J C	36,255	11,999	43,758	<i>Allowance as Speaker of the House of Commons</i>	<i>37,938</i>		
Crosby H E	36,255	11,999	43,910	Frazer J	28,045	9,276	22,091
Culbert H	28,045	9,276	22,144	Fretz G	36,255	11,999	30,369
Cummins J	28,045	9,276	45,003	Friesen B	36,255	11,999	54,026
Dalphond-Guiral M	28,045	9,276	5,739	Fry H	28,045	9,276	43,158
<i>Allowance as Deputy Official Opposition Whip</i>	<i>2,938</i>			Fulton J	36,255	14,765	69,206
Danis Hon M	36,255	11,999	8,407	Funk R	36,255	14,765	57,246
Darling S	36,255	11,999	10,384	Gaffney B	64,300	21,275	4,080
Daviault M	28,045	9,276	6,546	Gagliano A	64,300	21,275	19,272
Debien M	28,045	9,276	6,913	<i>Allowance as Chief Opposition Whip</i>	<i>7,847</i>		
DeBlois C	36,255	11,999	31,646	<i>Allowance as Chief Government Whip</i>	<i>5,353</i>		
<i>Allowance as Assistant Deputy Chairman of Committees of the Whole</i>	<i>6,125</i>			Gagnon C	28,045	9,276	13,589
de Cotret Hon R	13,496	4,472	4,831	Gagnon P	28,045	9,276	16,383
de Jong S	64,300	21,275	55,610	Galloway R	28,045	9,276	19,597
Della Noce V	36,255	11,999	10,055	Gardiner B L	36,255	14,765	53,721
de Savoye P	28,045	9,276	14,233	Gauthier J-R	64,300	21,275	4,495
Deshais B	28,045	11,410	13,896	Gauthier M	28,045	9,276	20,172
Desjardins G	36,255	11,999	31,528	<i>Allowance as Official Opposition House Leader</i>	<i>9,784</i>		
DeVillers P	28,045	9,276	9,556	Gérin F	36,255	11,999	19,640
Dhaliwal H	28,045	9,276	46,996	Gerrard Hon J	28,045	9,276	19,724
Dick Hon P W	36,255	11,999	9,552	Gibeau M	36,255	11,999	11,027
Dingwall Hon D C	64,300	21,275	56,008	Gilmour B	28,045	9,276	30,125
<i>Allowance as Official Opposition House Leader</i>	<i>14,057</i>			Godfrey J	28,045	9,276	18,989
Dionne M A	36,255	11,999	19,364	Godin M	28,045	9,276	7,282
Discepolo N	28,045	9,276	7,453	Goodale Hon R	28,045	9,276	6,254
Dobbie D	36,255	11,999	41,904	Gouk J	28,045	9,276	44,252
Domme B	36,255	11,999	23,838	Graham B	28,045	9,276	16,395
Dorin M W	36,255	11,999	33,776	Gray D	36,255	11,999	48,166
Dromisky S	28,045	9,276	18,228	Gray Hon H	64,300	21,275	39,105
Dubé A	28,045	9,276	8,919	Greene B	36,255	11,999	17,001
Duceppe G	64,300	21,275	29,345	Grey D	64,300	21,275	54,011
<i>Allowance as Chief Official Opposition Whip</i>	<i>5,427</i>			Grose I	28,045	9,276	7,072
Duhamel R J	64,300	21,275	63,952	Grubel H	28,045	9,276	36,354
Dumas M	28,045	9,276	4,448	Guarnieri A	64,300	21,275	29,865
Duncan J	28,045	11,410	31,796	Guay M	28,045	9,276	7,243
Duplessis S	36,255	11,999	19,770	Guilbault J-G	36,255	11,999	16,584
Dupuy Hon M	28,045	9,276	5,162	Guimond M	28,045	9,276	16,250
Easter W	28,045	9,276	21,859	Gustafson Hon L	9,768	3,239	14,342
Edmonston P	36,255	11,999	9,278	Halliday B	36,255	11,999	22,689
Edwards Hon J S	36,255	11,999	76,617	Hanger A	28,045	9,276	25,070
Eggleton Hon A	28,045	9,276	6,291	Hanrahan H	28,045	9,276	24,435
English J	28,045	9,276	15,468	Harb M	64,300	21,275	1,056
Epp Hon J	26,912	8,909	36,821	Harper Ed	28,045	9,276	12,076
Epp K	28,045	9,276	21,962	Harper Elijah	28,045	11,410	51,058
Fec D	36,255	11,999	39,519	Harper S	28,045	9,276	18,717
Feltham L	36,255	11,999	60,375	Harris R	28,045	11,410	45,735
Ferguson Hon R	36,255	11,999	28,857	Hart J	28,045	9,276	33,211
Ferland M	36,255	11,999	16,562	Harvard J	64,300	21,275	48,321
Ferland M	28,045	9,276	25,390	Harvey A	36,255	11,999	19,428
Fewchuk R	28,045	9,276	17,304	Harvey R	36,255	11,999	31,285
Fillion G	64,300	21,275	16,964	Hawkes J	36,255	11,999	47,703
Finestone Hon S	28,045	9,276	13,398	<i>Allowance as Chief Government Whip</i>	<i>6,203</i>		
Finlay J	36,255	11,999	24,792	Hayes S	28,045	9,276	32,416
Fisher R	64,300	21,275	24,322	Heap D	36,255	11,999	13,643
Flis J							

PARLIAMENT **House of Commons**

Statement of sessional and expense allowances and travel expenses paid in 1993-94⁽¹⁾—Continued

Members of the House of Commons	Sessional allowance	Expense allowance	Travel expenses	Members of the House of Commons	Sessional allowance	Expense allowance	Travel expenses
\$	\$	\$			\$	\$	\$
Hermanson E	28,045	9,276	36,828	Layton Hon R E J	36,255	11,999	25,926
<i>Allowance as Other</i>				Lebel G	28,045	9,276	12,507
<i>Opposition Party House Leader</i>	3,703			LeBlanc F G	64,300	21,275	34,331
Hickey B	28,045	9,276	29,592	Leblanc N	64,300	21,275	11,559
Hicks B	36,255	11,999	22,036	Lee D	64,300	21,275	25,271
Hill G	28,045	9,276	25,329	Lefebvre R	28,045	9,276	21,308
Hill J	28,045	11,410	27,739	Leroux G	28,045	9,276	11,170
Hockin Hon T	36,255	11,999	23,152	Leroux J H	28,045	9,276	8,893
Hoepfner J E	28,045	9,276	20,158	Lewis Hon D	36,255	11,999	7,996
Hogue J-P	36,255	11,999	13,421	Lincoln C	28,045	9,276	4,548
Holtmann F	36,255	11,999	53,681	Littlechild W	36,255	11,999	40,007
Hopkins L	64,300	21,275	14,016	Loiselle Hon G	36,255	11,999	11,452
Horne B	36,255	11,999	16,366	Loney J	28,045	9,276	29,733
Horning A	36,255	11,999	76,937	Lopez R	36,255	11,999	13,761
Hovdebo S	36,255	11,999	42,441	Loubier Y	28,045	9,276	9,401
Hubbard C	28,045	9,276	17,601	MacAulay Hon L	64,300	21,275	64,256
Hudon J-G	36,255	11,999	14,504	MacDonald Hon D	36,255	11,999	40,534
Hughes K G	36,255	11,999	84,067	MacDonald R	64,300	21,275	62,788
Hunter L	36,255	11,999	40,029	MacDougall J A	36,255	14,765	21,447
Ianno T	28,045	9,276	12,743	MacKay Hon E M	36,255	11,999	38,496
Ifody D	28,045	9,276	22,069	MacLaren Hon R	64,300	21,275	49,399
Irwin Hon R	28,045	9,276	19,137	MacLellan R	64,300	21,275	51,374
Jackson O L	28,045	9,276	16,506	MacWilliam, L D	36,255	11,999	82,088
Jacob J-M	28,045	9,276	11,168	Maheu S	64,300	21,275	14,684
Jacques C	36,255	11,999	16,227	<i>Allowance as Deputy</i>			
James K	36,255	11,999	29,051	<i>Chairperson of Committees</i>			
Jelinek Hon O	36,255	11,999	25,405	<i>of the Whole</i>	2,145		
Jennings D	28,045	9,276	40,059	Malhi G	28,045	9,276	14,682
Johnson A	36,255	11,999	67,952	Malone A	36,255	11,999	49,492
Johnston D	28,045	9,276	27,658	Maloney J	28,045	9,276	10,181
Joncas J-L	36,255	11,999	35,482	Manley Hon J	64,300	21,275	15,821
Jordan J	64,300	21,275	18,800	Manning P	28,045	9,276	30,378
Jourdenais F	36,255	11,999	10,135	<i>Allowance as Other</i>			
Kaplan Hon B	36,255	11,999	23,748	<i>Opposition Party Leader</i>	12,046		
Karpoff J	36,255	11,999	28,859	Marchand J-P	28,045	9,276	13,701
Karygiannis J	64,300	21,275	17,984	Marchi Hon S	64,300	21,275	44,921
Kempling W J	36,255	11,999	14,559	Marin C-E	36,255	11,999	38,345
Kerpan A	28,045	9,276	22,681	Marleau Hon D	64,300	21,275	30,665
Keyes S	64,300	21,275	35,853	<i>Allowance as Deputy</i>			
Kilger B	64,300	21,275	28,621	<i>Opposition Whip</i>	4,438		
<i>Allowance as Assistant</i>				Martin K	28,045	9,276	25,978
<i>Deputy Chairman of Committees</i>				Martin Hon P	64,300	21,275	34,099
<i>of the Whole</i>	2,145			Martin Hon S	36,255	11,999	9,364
Kilgour D	64,300	21,275	55,775	Masse Hon M	36,255	11,999	9,482
<i>Allowance as Deputy</i>				Massé Hon M	28,045	9,276	
<i>Speaker and Chairman of</i>				Mayer Hon C J	36,255	11,999	46,554
<i>Committees of the Whole</i>	5,251			Mayfield P W	28,045	11,410	29,550
Kindy A	36,255	11,999	34,779	Mazankowski Rt Hon D F	36,255	11,999	36,982
Kirkby G	28,045	11,410	33,168	McClelland L	28,045	9,276	25,297
Knutson G	28,045	9,276	14,780	McCormick L	28,045	9,276	9,001
Koury A	36,255	11,999	15,456	McCreath Hon P L	36,255	11,999	37,407
Kraft Sloan K	28,045	9,276	11,244	McCurdy H	36,255	11,999	29,454
Kristiansen L	36,255	11,999	67,507	McDermid Hon J H	36,255	11,999	16,274
Lalonde F	28,045	9,276	8,765	McDougall Hon B J	36,255	11,999	25,056
Landry J	28,045	9,276	13,921	McGuire J	64,300	21,275	48,595
Landry Hon M	36,255	11,999	20,997	McKinnon G	28,045	9,276	30,408
Langan J	36,255	11,999	26,995	McKnight Hon W H	36,255	11,999	65,489
Langdon S	36,255	11,999	40,777	McLaughlin Hon A	64,300	26,175	60,806
Langlois C A	36,255	14,765	36,138	<i>Allowance as Other</i>			
Langlois F	28,045	9,276	21,874	<i>Party Leader</i>	16,628		
Laporte R	36,255	11,999	60,204	McLean Hon W	36,255	11,999	49,072
Larivée G	36,255	11,999	8,583	McLellan Hon A	28,045	9,276	23,027
Lastewka W	28,045	9,276	12,953	McTeague D	28,045	9,276	13,826
Laurin R	28,045	9,276	7,454	McWhinney T	28,045	9,276	36,943
Lavigne L	28,045	9,276	5,349	Ménard R	28,045	9,276	3,341
Lavigne R	28,045	9,276	7,637	Mercier P	28,045	9,276	6,143

PARLIAMENT

House of Commons

Statement of sessional and expense allowances and travel expenses paid in 1993-94⁽¹⁾—Continued

Members of the House of Commons	Sessional allowance	Expense allowance	Travel expenses	Members of the House of Commons	Sessional allowance	Expense allowance	Travel expenses
	\$	\$	\$		\$	\$	\$
Meredith V	28,045	9,276	29,045	Richardson J	28,045	9,276	12,536
Merrithew Hon G S	36,255	11,999	30,872	Richardson L	36,255	11,999	42,760
Mifflin F J	64,300	26,175	84,386	Rideout G S	64,300	21,275	49,276
Milliken P	64,300	21,275	22,738	Riis N A	64,300	21,275	95,009
Mills B	28,045	9,276	20,185	<i>Allowance as Other Party</i>			
Mills D J	64,300	21,275	20,853	<i>House Leader</i>			5,702
Minna M	28,045	9,276	12,425	Ringma B	28,045	9,276	26,429
Mitchell A	28,045	9,276	15,276	Ringuette-Maltais P	28,045	9,276	18,970
Mitchell M A	36,255	11,999	21,058	Robichaud Hon F	28,045	9,276	26,775
Mitges G	36,255	11,999	14,023	Robinson S J	64,300	21,275	64,579
Monteith K	36,255	11,999	24,576	Robitaille J-M	36,255	11,999	17,080
Moore B	36,255	11,999	17,751	Rocheleau G	36,255	11,999	15,369
Morrison L	28,314	9,276	14,693	Rocheleau Y	28,045	9,276	6,581
Mulroney Rt Hon M B	36,255	11,999	7,509	Rock Hon A	28,045	9,276	12,209
Murphy J	28,045	9,276	25,747	Rodriguez J R	36,255	11,999	34,328
Murphy R	36,255	14,765	54,748	Rompkey Hon W	64,300	26,175	107,672
Murray I	28,045	9,276	3,965	Roy-Arcelin N	36,255	11,999	7,794
Nault R D	64,300	26,175	70,324	St-Julien G	36,255	14,765	72,749
Nicholson Hon R	36,255	11,999	25,973	St-Laurent B	28,045	11,410	28,482
Nowlan P	36,255	11,999	45,151	St Denis B	28,045	9,276	34,190
Nunez O	28,045	9,276	7,576	Samson C	36,255	11,999	24,590
Nunziata J	64,300	21,275	37,786	Sauvageau B	28,045	9,276	30,949
Nystrom Hon L	36,255	11,999	60,264	Schmidt W	28,045	9,276	38,425
Oberle Hon F	36,255	14,765	48,565	Schneider Hon L	36,255	11,999	38,425
O'Brien P	28,045	9,276	14,736	Scott A	28,045	9,276	17,166
O'Kuryley B	36,255	11,999	103,605	Scott G	36,255	11,999	14,588
O'Reilly J	28,045	9,276	12,235	Scott M	28,045	11,410	38,921
Ouellet Hon A	64,300	21,275	20,598	Scott Hon W C	36,255	11,999	5,866
Pagtakhan R	64,300	21,275	51,125	Serré B	28,045	11,410	18,249
Paproski Hon S E	36,255	11,999	25,963	Shepherd A	28,045	9,276	8,451
<i>Allowance as Deputy</i>				Sherridan G	28,045	9,276	22,500
<i>Chairman of Committees</i>				Shields J	36,255	14,765	66,897
<i>of the Whole</i>			5,927	Siddon Hon T E	36,255	11,999	71,818
Paré P	28,045	9,276	7,818	Silyle J	28,045	9,276	27,205
Parent Hon G	64,300	21,275	32,804	Simmons Hon R C	64,300	26,175	113,141
<i>Allowance as Speaker of the</i>				Skelly Ray	36,255	14,765	76,155
<i>House of Commons</i>			10,163	Skelly Robert E	36,255	11,999	74,954
Parker S	36,255	11,999	62,861	Skoke R	28,045	9,276	16,696
Parrish C	28,045	9,276	13,628	Sobeski P	36,255	11,999	19,466
Patry B	28,045	9,276	4,019	Soetens R	36,255	11,999	21,231
Payne J	28,045	9,276	25,705	Solberg M	28,045	9,276	34,295
Péloquin G	28,045	9,276	9,191	Solomon J	28,045	9,276	25,467
Penson C	28,045	11,410	24,715	Sparrow Hon B J	36,255	11,999	41,344
Peric J	28,045	9,276	16,076	Speaker R	28,045	9,276	27,275
Peters Hon D	28,045	9,276	12,978	Speller B	64,300	21,275	44,736
Peterson J	64,300	21,275	43,692	Steckle P	28,045	9,276	20,033
Phinney B	64,300	21,275	36,010	Stevenson R	36,255	11,999	16,592
Picard P	28,045	9,276	7,592	Stewart Hon C	64,300	21,275	18,593
Pickard J	64,300	21,275	46,912	Stewart J	28,045	9,276	15,347
Pillitteri G	28,045	9,276	15,302	Stinson D	28,045	9,276	28,220
Plamondon L	64,300	21,275	39,407	Strahl C	28,045	9,276	43,402
Plourde A	36,255	11,999	21,962	Stupich D D	36,255	11,999	44,264
Pomerleau R	28,045	9,276	7,205	Szabo P	28,045	9,276	15,224
Porter R H	36,255	11,999	56,947	Tardif M B	36,255	11,999	12,933
Pronovost D	36,255	11,999	41,690	Taylor L	64,300	26,175	53,221
Proud G	64,300	21,275	78,293	Telegdi A	28,045	9,276	10,755
Prud'homme Hon M	9,768	3,239	13,929	Terrana A	28,045	9,276	30,328
Ramsay J	28,045	9,276	24,239	Tétrault J	36,255	11,999	8,172
Redway Hon A	36,255	11,999	12,334	Thacker B A	36,255	11,999	48,249
Reed J	28,045	9,276	12,756	Thalheimer P	28,045	9,276	18,378
Regan G	28,045	9,276	15,854	Thompson G	36,255	11,999	52,808
Reid Hon R	36,255	11,999	13,730	Thompson M	28,045	9,276	31,928
Reimer J H	36,255	11,999	25,727	Thorkelson S	36,255	11,999	44,214
Ricard G	36,255	11,999	13,727	Tobin Hon B	64,300	26,175	59,476

PARLIAMENT **House of Commons**

Statement of sessional and expense allowances and travel expenses paid in 1993-94⁽¹⁾—Concluded

Members of the House of Commons	Sessional allowance	Expense allowance	Travel expenses	Members of the House of Commons	Sessional allowance	Expense allowance	Travel expenses
	\$	\$	\$		\$	\$	\$
Torsney P	28,045	9,276	13,191	Wappel T	64,300	21,275	34,329
Tremblay B	64,300	21,275	27,920	Wayne E	28,045	9,276	17,757
Tremblay Marcel R	36,255	11,999	30,160	Weiner Hon G	36,255	11,999	21,085
Tremblay Maurice	36,255	11,999	34,225	Wells D	28,045	9,276	23,442
Tremblay S	28,045	9,276	14,562	Wenman R L	36,255	11,999	46,182
Turner Hon G	36,255	11,999	31,403	Whelan S	28,045	9,276	19,589
Turner Rt Hon J N	32,475	8,219	11,002	White B	36,255	11,999	57,098
Ur R-M	28,045	9,276	16,680	White R	28,045	9,276	41,561
Valcourt Hon B	36,255	11,999	29,764	White T	28,045	9,276	33,618
Valeri T	28,045	9,276	16,653	Whittaker J	36,255	11,999	35,549
Vanclicf L	64,300	21,275	34,321	Wilbee S	36,255	11,999	36,013
Van de Walle W	36,255	11,999	51,912	Williams J	28,045	9,276	30,665
Vankoughnet B	36,255	11,999	19,755	Wilson G	36,255	11,999	54,888
Venne P	64,300	21,275	24,069	Wilson Hon M H	36,255	11,999	16,786
Verran H	28,045	9,276	26,777	Winegard Hon W C	36,255	11,999	18,651
Vézina Hon M	36,255	11,999	31,158	Wood B	64,300	21,275	22,444
Vien J	36,255	11,999	14,129	Worthy D	36,255	14,765	58,145
Vincent Hon P H	36,255	11,999	15,186	Young Hon D	64,300	21,275	59,932
Volpe J	64,300	21,275	29,619	Young N	36,255	11,999	15,043
Waddell I	36,255	11,999	35,734	Zed P	28,045	9,276	20,164
Walker D	64,300	21,275	64,290				
				Total	18,956,785	6,318,350	14,187,441

⁽¹⁾ The *Government Expenditures Restraint Act, 1993 No. 2* authorizes the freezing of each Member's sessional allowance at their 1992 level of \$64,400 for 1993, 1994 and 1995. Recovery action has been undertaken by the administration to recover increases previously paid.

PRIVY COUNCIL

Salaries and allowances to Ministers and Secretaries of State

	Salaries	Allowances	Total
	\$	\$	\$
NAMES OF MINISTERS OF STATE (for the period April 1 to June 25, 1993)			
Hon H Andre	8,354	467	8,821
Hon P Blais	8,354	467	8,821
Hon P A Browes	8,354	467	8,821
Hon P Cadieux	8,354	467	8,821
Hon M Collins	8,354	467	8,821
Hon T A Hockin	8,354	467	8,821
Hon S Martin	8,354	467	8,821
Hon J McDermind	8,354	467	8,821
Hon M Vézina	8,354	467	8,821
P H Vincent	9,819	451	10,270
	85,005	4,654	89,659
NAMES OF SECRETARIES OF STATE (for the period November 4, 1993 to March 31, 1994)			
Hon E Blondin-Andrew	14,285	817	15,102
Hon R Chan	14,285	817	15,102
Hon S Finestone	14,285	817	15,102
Hon J Gerrard	14,285	817	15,102
Hon L MacAulay	14,285	817	15,102
Hon D Peters	14,285	817	15,102
Hon F Robichaud	14,285	817	15,102
Hon C Stewart	14,285	817	15,102
	114,280	6,536	120,816
Total	199,285	11,190	210,475

PRIVY COUNCIL

Office of the Chief Electoral Officer

Statement of expenditures—Expenses of elections

	Preliminary Duties	Conduct of Elections	Special Voting Rules	Voter Information Program	Other Activities ⁽¹⁾	Northwest Territories Elections	Revision of Electoral Boundaries	Total
	\$	\$	\$	\$	\$	\$	\$	\$
34 th general election—Canada								
Elections Act		3,069						3,069
35 th general election—Canada								
Elections Act	2,353,973	93,510,939	4,471,893	12,562,051	24,200,401			137,099,257
36 th general election—Canada								
Elections Act	130,278							130,278
Ottawa headquarters administration		82,740	409,040		11,669,356			12,161,136
Northwest Territories Elections Act						24,507		24,507
Electoral Boundaries Readjustment Act							3,967,999	3,967,999
Total	2,484,251	93,596,748	4,880,933	12,562,051	35,869,757	24,507	3,967,999	153,386,246

⁽¹⁾ Includes information systems and the computerized list of electors.

PRIVY COUNCIL

Office of the Chief Electoral Officer

Details of expenditures by province—35th general election

	Preliminary Duties	Conduct of Elections	Special Voting Rules	Voter Information Program	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Headquarters	987,163	8,947,263	2,155,919	12,561,166	19,543,796	44,195,307
Newfoundland	57,319	1,660,759	57,560		77,384	1,853,022
Prince Edward Island	20,531	469,553	34,647		18,960	543,691
Nova Scotia	57,225	2,822,950	87,583	449	156,865	3,125,072
New Brunswick	66,807	2,345,565	87,318		137,935	2,637,625
Quebec	249,529	27,548,731	580,098	436	1,174,578	29,553,372
Ontario	391,840	26,701,315	773,369		1,724,379	29,590,903
Manitoba	52,551	3,158,097	115,732		178,301	3,504,681
Saskatchewan	83,291	3,071,634	94,002		174,562	3,423,489
Alberta	167,839	6,791,827	198,304		396,278	7,554,248
British Columbia	183,437	9,524,712	266,397		599,902	10,574,448
Yukon Territory	9,276	140,988	7,940		6,204	164,408
Northwest Territories	27,165	327,545	13,024		11,257	378,991
Total	2,353,973	93,510,939	4,471,893	12,562,051	24,200,401	137,099,257

⁽¹⁾ Includes information systems and the computerized list of electors.

PRIVY COUNCIL

Office of the Chief Electoral Officer

Details of expenditures by province—36th general election

	Preliminary Duties	Conduct of Elections	Special Voting Rules	Voter Information Program	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Headquarters	868					868
Newfoundland	2,777					2,777
Prince Edward Island	974					974
Nova Scotia	5,799					5,799
New Brunswick	3,698					3,698
Quebec	43,104					43,104
Ontario	45,437					45,437
Manitoba	3,043					3,043
Saskatchewan	4,322					4,322
Alberta	8,913					8,913
British Columbia	10,189					10,189
Yukon Territory	38					38
Northwest Territories	1,116					1,116
Total	130,278					130,278

⁽¹⁾ Includes information systems and the computerized list of electors.

SOLICITOR GENERAL

Correctional Service

Expenditures by institution

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
National Headquarters, Ottawa, Ont	141,161,237	16,714,625	157,875,862
Regional Headquarters, Moncton, NB	8,321,985	1,343,273	9,665,258
Atlantic Staff College, Moncton, NB	556,864		556,864
Springhill Institution, Springhill, NS	18,637,684	2,861,854	21,499,538
Dorchester Penitentiary, Dorchester, NB	16,647,190	7,830,874	24,478,064
Westmorland Institution, Dorchester, NB	6,680,486	1,460,213	8,140,699
Atlantic Institution, Renous, NB	13,888,263	1,015,911	14,904,174
Federally Sentenced Women's Institution, Truro, NS	246,963	485,840	732,803
Nova Scotia District Parole Office, Halifax, NS	617,254	178,245	795,499
Carleton Community Correctional Centre, Halifax, NS	410,741	14,911	425,652
Kentville Area Parole Office, Kentville, NS	700,449	20,125	720,574
Halifax Area Parole Office, Halifax, NS	2,243,923	45,625	2,289,548
Truro Area Parole Office, Truro, NS	996,767	26,720	1,023,487
Sydney Area Parole Office, Sydney, NS	577,784		577,784
Carleton Annex Community Correctional Centre, Halifax, NS	617,936		617,936
New Brunswick-PEI District Parole Office, Moncton, NB	570,093	152,769	722,862
Moncton Area Parole Office, Moncton, NB	1,343,002	28,478	1,371,480
Charlottetown Area Parole Office, Charlottetown, PEI	460,785	1,702	462,487
Bathurst Area Parole Office, Bathurst, NB	451,433	9,840	461,273
Saint John Area Parole Office, Saint John, NB	1,119,288	6,173	1,125,461
Fredericton Area Parole Office, Fredericton, NB	367,964	11,626	379,590
Paritown Community Correctional Centre, Saint John, NB	275,391	18,200	293,591
Newfoundland District Parole Office, St John's, Nfld	291,826	152,917	444,743
St John's Area Parole Office, St John's, Nfld	1,580,973	28,942	1,609,915
Corner Brook Area Parole Office, Corner Brook, Nfld	621,833		621,833
Grand Falls Area Parole Office, Grand Falls, Nfld	168,692	1,600	170,292
Newfoundland Community Correctional Centre, St John's, Nfld	288,105	11,996	300,101
Regional Headquarters, Laval, Que	8,474,254	1,791,398	10,265,652
Quebec Staff College, Laval, Que	1,281,463	106,054	1,387,517
Montée Saint-François Institution, Laval, Que	7,915,236	1,869,998	9,785,234
Federal Training Centre, Laval, Que	14,074,665	1,255,593	15,330,258
Donnacona Institution, Donnacona, Que	19,246,775	706,748	19,953,523
Federally Sentenced Women's Institution, Joliette, Que	131,567	641,625	773,192
Leclerc Institution, Laval, Que	19,334,664	1,168,776	20,503,440
Archambault Institution, Sainte-Anne-des-Plaines, Que	17,935,970	941,203	18,877,173
Sainte-Anne-des-Plaines Institution, Sainte-Anne-des-Plaines, Que	8,796,805	3,602,379	12,399,184
Regional Reception Centre - Quebec, Sainte-Anne-des-Plaines, Que	35,946,970	2,146,631	38,093,601
Drummond Institution, Drummondville, Que	13,211,400	978,161	14,189,561
Cowansville Institution, Cowansville, Que	17,086,408	1,824,233	18,910,641
La Macaza Institution, L'Annonciation, Que	10,863,312	1,225,137	12,088,449
Port-Cartier Institution, Port-Cartier, Que	13,325,029	549,877	13,874,906
Montreal Metropolitan District Parole Office, Montreal, Que	1,132,430	245,815	1,378,245
Longueuil Area Parole Office, Longueuil, Que	737,076		737,076
Ville-Marie Area Parole Office, Montreal, Que	3,501,782		3,501,782
Lafontaine Area Parole Office, Montreal, Que	4,046,271		4,046,271
J-B Martineau CCC, Montreal, Que	582,069		582,069
Ogilvy CCC, Montreal, Que	653,690		653,690
Sherbrooke CCC, Montreal, Que	492,064		492,064
Langelier Area Parole Office, St-Léonard, Que	3,044,551		3,044,551
Granby Area Parole Office, Granby, Que	1,742,998		1,742,998
Hochelega Community Correctional Centre, Montreal, Que	435,668	119,132	554,800
East and West Quebec District Parole Office, St-Jérôme, Que	708,228	248,096	956,324
Laférierre Community Correctional Centre, St-Jérôme, Que		807	807
Quebec Area Parole Office, Quebec City, Que	2,350,452	34,141	2,384,593
Rimouski Area Parole Office, Rimouski, Que	479,645		479,645
Chicoutimi Area Parole Office, Chicoutimi, Que	400,468		400,468
Trois-Rivières Area Parole Office, Trois-Rivières, Que	1,253,862		1,253,862
Duvernay Area Parole Office, Laval, Que	1,921,629		1,921,629
Hull Area Parole Office, Hull, Que	1,010,656		1,010,656
Laurentian Area Parole Office, St-Jérôme, Que	1,953,085	95,244	2,048,329

SOLICITOR GENERAL

Correctional Service

Expenditures by institution—Continued

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Ste-Thérèse Area Parole Office, Ste-Thérèse, Que	1,043,810		1,043,810
Laval Community Correctional Centre, Laval, Que		68,556	68,556
Regional Headquarters, Kingston, Ont	9,045,931	6,751,711	15,797,642
Ontario Staff College, Kingston, Ont	2,901,552	544,882	3,446,434
Regional Treatment Centre, Kingston, Ont	7,208,587	42,875	7,251,462
Kingston Penitentiary, Kingston, Ont	20,145,557	14,907,715	35,053,272
Millhaven Institution, Bath, Ont	24,572,751	1,693,027	26,265,778
Medium Security - Ontario, Kingston, Ont	102,012	203,527	305,539
Bath Institution, Bath, Ont	4,993,929	2,140,693	7,134,622
Prison for Women, Kingston, Ont	8,032,054	948,329	8,980,383
Isabel MacNeil House, Kingston, Ont	527,579		527,579
Collins Bay Institution, Kingston, Ont	18,294,374	2,209,078	20,503,452
Frontenac Institution, Kingston, Ont	4,844,577	735,936	5,580,513
Beaver Creek Institution, Gravenhurst, Ont	5,101,317	2,732,385	7,833,702
Joyceville Institution, Kingston, Ont	19,111,466	3,698,638	22,810,104
Pittsburgh Institution, Kingston, Ont	2,872,028	1,245,017	4,117,045
Warkworth Institution, Campbellford, Ont	20,005,595	2,791,886	22,797,481
Federally Sentenced Women's Institution, Kitchener, Ont	335,926	714,172	1,050,098
Eastern Ontario District Parole Office, Kingston, Ont	816,894	152,543	969,437
Kingston Supervision, Kingston, Ont	948,726	3,928	952,654
Peterborough Area Parole Office, Peterborough, Ont	857,480		857,480
Portsmouth CCC, Kingston, Ont	765,672	248,247	1,013,919
Ottawa Area Parole Office, Ottawa, Ont	1,758,038	6,894	1,764,932
Sudbury Area Parole Office, Sudbury, Ont	909,780	6,243	916,023
Timmins Area Parole Office, Timmins, Ont	106,994	1,725	108,719
Sault Ste-Marie Area Parole Office, Sault Ste-Marie, Ont	4,332,741	1,995	4,334,736
Ottawa CCC, Ottawa, Ont	138,601	6,714	145,315
Central Ontario District Parole Office, Toronto, Ont	1,449,989	222,400	1,672,029
Keele CCC, Toronto, Ont	1,000,018	3,532	1,003,550
Downtown Toronto Area Parole Office, Toronto, Ont	1,440,478	23,578	1,464,056
Toronto East Area Parole Office, Toronto, Ont	1,144,260	14,109	1,158,369
Toronto West Area Parole Office, Toronto, Ont	731,884	2,815	734,699
York-Durham Area Parole Office, Toronto, Ont	1,216,157		1,216,157
Peel Area Parole Office, Toronto, Ont	1,212,135	11,789	1,223,924
Team Parole Supervision Office, Toronto, Ont	381,935		381,935
Toronto CCC, Toronto, Ont	55,954	1,995	57,949
Hamilton Area Parole Office, Hamilton, Ont	2,264,455	11,789	2,276,244
Hamilton CCC, Hamilton, Ont	675,344	2,465	677,809
Barrie Area Parole Office, Barrie, Ont	419,051		419,051
Western Ontario District Parole Office, London, Ont	697,952	167,105	865,057
Windsor Area Parole Office, Windsor, Ont	869,220		869,220
London Area Parole Office, London, Ont	1,081,651		1,081,651
Guelph Area Parole Office, Guelph, Ont	585,442		585,442
Brantford Area Parole Office, Brantford, Ont	574,552		574,552
St-Catharines Area Parole Office, St-Catharines, Ont	818,440		818,440
London Community Correctional Centre, London, Ont	151,707	174,441	326,148
Regional Headquarters, Saskatoon, Sask	20,428,143	2,386,411	22,814,554
Prairie Staff College, Saskatoon, Sask	1,156,898	19,524	1,176,422
Regional Psychiatric Centre, Saskatoon, Sask	12,838,641	736,659	13,575,300
Stony Mountain Institution, Winnipeg, Man	18,691,094	3,411,198	22,102,292
Rockwood Institution, Stony Mountain, Man	2,332,983	1,723,248	4,056,231
Saskatchewan Penitentiary, Prince Albert, Sask	19,002,878	2,046,240	21,049,118
Riverbend Institution, Prince Albert, Sask	2,172,550	2,308,039	4,480,589
Saskatchewan Special Handling Unit, Prince Albert, Sask	3,674,299	1,725	3,676,024
Healing Lodge for Aboriginal Women, Maple Creek, Sask	13,530	539,587	553,117
Drumheller Institution, Drumheller, Alta	17,590,768	2,922,011	20,512,779
Aboriginal Minimum Security Institution, Hobbema, Alta		188,770	188,770
Bowden Institution, Innisfail, Alta	18,188,796	3,068,916	21,257,712
Federal Female Facility, Edmonton, Alta	261,652	220,828	482,480
Edmonton Institution, Edmonton, Alta	16,125,427	3,111,745	19,237,172
Manitoba-NW Ontario District Parole Office, Winnipeg, Man	3,566,430	99,743	3,666,173

SOLICITOR GENERAL

Correctional Service

Expenditures by institution—Concluded

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Osborne CCC, Winnipeg, Man	523,427	864,679	1,388,106
Brandon Area Parole Office, Brandon, Man	414,704	21,206	435,910
Thunder Bay Area Parole Office, Thunder Bay, Ont	159,412		159,412
Kenora Area Parole Office, Kenora, Ont	181,619		181,619
Thompson Area Parole Office, Thompson, Man	226,418	19,436	245,854
Saskatchewan District Parole Office, Regina, Sask	885,201	43,242	928,443
Oskana CCC, Regina Sask	528,442	10,011	538,453
Prince Albert Area Parole Office, Prince Albert, Sask	701,520	17,677	719,197
Saskatoon Area Parole Office, Saskatoon, Sask	762,578	2,390	764,968
Yellowknife Area Parole Office, Yellowknife, NWT	631,048		631,048
Grierson Centre, Edmonton, Alta	194,597		194,597
Regional Headquarters, Clearbrook, BC	11,521,743	2,166,848	13,688,591
Pacific Staff College, Mission, BC	534,663	2,980	537,643
William Head Institution, Victoria, BC	9,329,548	1,144,652	10,474,200
Matsqui Institution, Abbotsford, BC	16,325,179	1,468,399	17,793,578
Regional Psychiatric Centre, Abbotsford, BC	11,595,481	2,477,858	14,073,339
Mountain Institution, Agassiz, BC	11,699,083	1,605,088	13,304,171
Kent Institution, Agassiz, BC	15,120,640	1,849,174	16,969,814
Elbow Lake Institution, Harrison Mills, BC	2,584,365	394,144	2,978,509
Ferndale Institution, Mission, BC	3,153,897	285,180	3,439,077
Mission Institution, Mission, BC	10,358,971	1,016,526	11,375,497
Vancouver District Parole Office, Vancouver, BC	3,566,312	43,114	3,609,426
Vancouver Island District Parole Office, Victoria, BC	1,376,247	26,833	1,403,080
Nanaimo Area Parole Office, Nanaimo, BC	225,302		225,302
Victoria Parole Office, Victoria, BC	542,674		542,674
Fraser Valley District Parole Office, Abbotsford, BC	1,303,957	22,621	1,326,578
Abbotsford Area Parole Office, Abbotsford, BC	750,214		750,214
Sumas CCC, Abbotsford, BC	736,128	78,162	814,290
Chilliwack Area Parole Office, Chilliwack, BC	157,086		157,086
Northern Interior District Parole Office, Prince George, BC	2,179,412		2,179,412
Northern Interior Area Parole Office, Prince George, BC	396,402	7,284	403,686
Kamloops Area Parole Office, Kamloops, BC	500,879	9,542	510,421
Total	855,671,886	130,827,571	986,499,457

TREASURY BOARD

Details of amounts transferred to other ministries to supplement provisions of other votes

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board
		Vote 5 Government contingencies
		\$
Communications		
Advisory Council on the Status of Women		
Program expenditures	10	56,168
Canadian Museum of Civilization		
Operating and capital expenditures	55	426,160
Canadian Museum of Nature		
Operating and capital expenditures	60	930,953
Canadian Radio-television and Telecommunications Commission		
Program expenditures	65	303,400
National Archives of Canada		
Program expenditures	70	568,900
National Capital Commission		
Operating expenditures	30	1,084,000
National Film Board		
National Film Board Revolving Fund—		
Operating loss	80	1,790,461
National Gallery of Canada		
Operating and capital expenditures	85	161,447
National Library		
Operating expenditures	95	1,248,700
National Museum of Science and Technology		
Operating and capital expenditures	105	140,000
Employment and Immigration		
Department/Commission—		
Employment and Immigration		
Program expenditures	1	640,000
Canada Labour Relations Board		
Program expenditures	10	250,000
Canadian Centre for Occupational Health and Safety		
Program expenditures	15	166,900
External Affairs		
International Joint Commission		
Program expenditures	50	22,000
Finance		
Canadian International Trade Tribunal		
Program expenditures	40	66,798
Governor General		
Program expenditures	1	44,395
Industry, Science and Technology		
Department—		
Industry, Science and Technology		
Operating expenditures	1	3,600,000
Consumer and Corporate Affairs		
Operating expenditures	1	3,200,000
Copyright Board		
Program expenditures	15	16,709
Statistics Canada		
Program expenditures	75	1,938,600
Justice		
Canadian Human Rights Commission		
Program expenditures	10	112,627
Offices of the Information and Privacy Commissioners of Canada		
Program expenditures	30	70,000
Privy Council		
Department—		
Program expenditures	1	1,200,000
Canadian Centre for Management Development		
Program expenditures	5	106,210

TREASURY BOARD

Details of amounts transferred to other ministries to supplement provisions of other votes—*Concluded*

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board
		Vote 5 Government contingencies
		\$
Commissioner of Official Languages		
Program expenditures	25	299,413
Solicitor General		
Department—		
Operating expenditures	1	225,000
Correctional Service		
Penitentiary Service and National Parole Service—		
Operating expenditures	15	2,187,000
National Parole Board		
Program expenditures	25	320,000
Royal Canadian Mounted Police		
Operating expenditures	30	10,770,700
Supply and Services		
Department—		
Supply and Services		
Operating expenditures	1	866,485
Veterans Affairs		
Department—		
Veterans Affairs Program		
Operating expenditures	1	3,116,000
Canadian Pension Commission Program		
Program expenditures	10	89,000
Veterans Appeal Board Program		
Program expenditures	20	350,000
Total		36,368,026

SECTION 14

1993-94

PUBLIC ACCOUNTS

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